

# SCHAGRIN ASSOCIATES

900 SEVENTH STREET, N.W. - SUITE 500 - WASHINGTON, D.C. 20001  
P: (202) 223-1700 E: NBIRCH@SCHAGRINASSOCIATES.COM F: (202) 429-2522

November 24, 2025

DOC Case Nos. A-570-082, C-570-083

Total Pages: 298

§781(b) Circumvention Inquiry  
(Completion or Assembly in 3<sup>rd</sup> Country)

AD/CVD Operations

**PUBLIC VERSION**

Information for which BPI treatment is requested removed from brackets on pages 18 and 35 and in Exhibits 7-9 and 21.

---

**VIA ELECTRONIC FILING**

The Honorable Howard Lutnick  
Secretary of Commerce  
International Trade Administration  
Attention: Enforcement and Compliance  
APO/Dockets Unit, Room 18022  
U.S. Department of Commerce  
14th Street and Constitution Avenue, N.W.  
Washington, D.C. 20230

**Re: *Certain Steel Wheels 22.5-24.5 Inches in Diameter from China: Request for Circumvention Inquiry (Vietnam)***

Dear Secretary Lutnick:

On behalf of Accuride Corporation (“Accuride”) and Maxion Wheels USA LLC (“Maxion”) (collectively, “Domestic Interested Parties”), we hereby request that the Department of Commerce (“Commerce”) initiate a country-wide circumvention inquiry under Section 781(b) of the Tariff Act of 1930, as amended (“the Act”)<sup>1</sup> to determine whether certain steel wheels 22.5-24.5 inches in diameter (“steel wheels”) completed in the Socialist Republic of Vietnam (“Vietnam”) using steel manufactured in the People’s Republic of China (“China”) are

---

<sup>1</sup> 19 U.S.C. § 1677j(b) and 19 C.F.R. § 351.226(i).

circumventing the antidumping (“AD”) and countervailing (“CVD”) duty orders on Certain Steel Wheels from China (A-570-082, C-570-083) (collectively, the “*Orders*”)<sup>2</sup> and should accordingly be included under the scope of the *Orders*.

Accuride and Maxion were petitioners in the original AD/CVD investigations into steel wheels from China. Accuride is a producer in the United States of the domestic like product and therefore an interested party under 19 U.S.C. § 1677(9)(C) and 19 C.F.R. § 351.102(b)(17), and accordingly has standing to request Commerce to initiate and conduct a circumvention inquiry pursuant to 19 C.F.R. § 351.226(a) and (c)(1). Maxion is currently an importer of competing non-subject merchandise and supports the request for a circumvention inquiry.

This request is accompanied by information reasonably available to Domestic Interested Parties relating to the statutory circumvention criteria for products completed or assembled in a third country and other information requested under 19 C.F.R. § 351.226(c)(2). Based on the information accompanying this request, Commerce should initiate a circumvention inquiry and, after conducting the inquiry, issue a determination to include imports of certain steel wheels completed in Vietnam using Chinese-origin hot-rolled steel (“HRS”) within the scope of the *Orders*.

## I. BACKGROUND

The information available to the Domestic Interested Parties suggests that, after the imposition of the *Orders*, Chinese producers established operations in Vietnam to assemble Chinese steel wheel components into finished steel wheels for export to the United States in order to circumvent the significant AD/CVD duties on Chinese-origin products.

---

<sup>2</sup> See *Certain Steel Wheels From the People’s Republic of China: Antidumping and Countervailing Duty Orders*, 84 Fed. Reg. 24,098 (Dep’t Commerce May 24, 2019) (“*Orders*”).

Attempts by Chinese manufacturers to avoid the discipline of AD/CVD orders by moving final processing offshore, while continuing to gain advantage over domestic producers by using the dumped and/or subsidized parts they are producing at home, has long been recognized as a challenge to the meaningful enforcement of AD/CVD orders. In 1994, Congress expressly recognized the problem, stating that “it is relatively easy for a foreign exporter to circumvent an antidumping duty order by establishing a screwdriver operation” in another country “that purchases as many parts as possible from a third country.”<sup>3</sup> That led Congress to expand Commerce’s ability to address such circumvention through circumvention proceedings.

#### **A. Orders on Certain Steel Wheels from China**

In April 2018, Commerce and the U.S. International Trade Commission (the “Commission”) initiated the AD/CVD investigations on imports of steel wheels from China.<sup>4</sup> During the AD/CVD investigations, Commerce selected two Chinese steel wheel producers, Xiamen Sunrise Group Co., Ltd. (“Sunrise”) and Zhejiang Jingu Company Limited (“Jingu”), as mandatory respondents for individual review in both the AD and CVD investigations. However, in both investigations, Sunrise and Jingu withdrew their cooperation during the course of the investigation.<sup>5</sup> On March 28, 2019, Commerce published its final affirmative determinations in

---

<sup>3</sup> See *Statement of Administrative Action Accompanying the Uruguay Round Agreements Act (“SAA”), H.R. Rep. No. 103-316, vol. 1, at 893 (1994), reprinted in 1994 U.S.C.C.A.N. 4040, 4216; see also, e.g., Bell Supply Co., LLC v. United States, 888 F.3d 1222, 1231 (Fed. Cir. 2018) (quoting the same).*

<sup>4</sup> See *Steel Wheels From China; Institution of Antidumping and Countervailing Duty Investigations and Scheduling of Preliminary Phase Investigations*, 83 Fed. Reg. 14,295 (USITC Apr. 3, 2018); *Certain Steel Wheels From the People’s Republic: Initiation of Countervailing Duty Investigation*, 83 Fed. Reg. 17,794 (Dep’t Commerce Apr. 24, 2018); *Certain Steel Wheels From the People’s Republic of China: Initiation of Less-Than-Fair-Value Investigation*, 83 Fed. Reg. 17,798 (Dep’t Commerce Apr. 24, 2018).

<sup>5</sup> See *Certain Steel Wheels From the People’s Republic of China: Preliminary Determination of Sales at Less-Than-Fair-Value*, 83 Fed. Reg. 54,568, 54,569 (Dep’t Commerce Oct. 30, 2018); *Certain Steel Wheels From the People’s Republic of China: Final Affirmative Countervailing Duty Determination*, 84 Fed. Reg. 11,744, 11,745 (Dep’t Commerce Mar. 28, 2019) (“Steel Wheels from China CVD Inv”).

these investigations.<sup>6</sup> Commerce determined that Chinese producers of steel wheels sold the subject merchandise for less than fair value in the United States and calculated a weighted-average dumping margin of 231.70 percent for a single China-wide entity.<sup>7</sup> Commerce also determined that Chinese producers of steel wheels benefited from unfair subsidies and calculated a countervailable subsidy rate of 457.10 percent.<sup>8</sup> On May 17, 2019, the Commission determined that an industry in the United States was materially injured by reason of unfairly traded imports of steel wheels from China.<sup>9</sup> On May 24, 2019, Commerce published the AD/CVD orders on steel wheels from China.<sup>10</sup>

In 2021, partly in response to a U.S. Customs and Border Protection (“CBP”) Enforce and Protect Act (“EAPA”) investigation into evasion of the *Orders* involving Chinese wheel parts being assembled in Thailand by a subsidiary of Jingu,<sup>11</sup> Commerce held a scope inquiry into wheels finished in Thailand. There, Commerce determined that steel wheels produced in Thailand from Chinese wheel parts (the rim or the disc) were in-scope merchandise.<sup>12</sup> Commerce

---

<sup>6</sup> *Certain Steel Wheels From the People’s Republic of China: Final Determination of Sales at Less-Than-Fair-Value*, 84 Fed. Reg. 11,746 (Dep’t Commerce Mar. 28, 2019) (“Steel Wheels from China AD Inv”); *Steel Wheels from China CVD Inv*.

<sup>7</sup> *Steel Wheels from China AD Inv*, 84 Fed. Reg. at 11,747.

<sup>8</sup> *Steel Wheels from China CVD Inv*, 84 Fed. Reg. at 11,745.

<sup>9</sup> See *Steel Wheels From China*, 84 Fed. Reg. 22,518 (USITC May 17, 2019); see also *Steel Wheels from China*, Inv. Nos. 701-TA-602 and 731-TA-1412 (Final), USITC Pub. 4892 (May 2019) (“Steel Wheels from China ITC Final”), excerpted at **Exhibit 1** hereto.

<sup>10</sup> *Orders*, 84 Fed. Reg. 24,098.

<sup>11</sup> See Commerce Memorandum re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 22.5 – 24.5 Inches in Diameter from the People’s Republic of China - *Preliminary Scope Ruling: Asia Wheel’s Steel Wheels Processed in Thailand* (Dec. 13, 2022) (ACCESS Barcode: 4320230-01) (“Asia Wheel I Preliminary Scope Ruling”) at 1, appended at **Exhibit 3** hereto.

<sup>12</sup> See Commerce Memorandum re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 22.5 – 24.5 Inches in Diameter from the People’s Republic of China - *Final Scope Ruling: Asia Wheel’s Steel Wheels Processed in Thailand* (Dec. 13, 2022) (ACCESS Barcode: 4386647-01) (“Asia Wheel I Final Scope Ruling”) at 25, appended at **Exhibit 4** hereto.

determined that the finishing operations the Chinese wheel producer had shifted to Thailand were not of a substantial nature, and so the in-scope Chinese wheel parts were not substantially transformed into a product of Thailand.<sup>13</sup> In 2023, the same Chinese/Thai producer returned to Commerce, claiming that it had modified its production to import the steel plates from China, rather than the rim or disc.<sup>14</sup> Commerce held that as the wheels were not produced from in-scope rims or discs, these wheels were not in-scope.<sup>15</sup>

In 2024, Commerce and the Commission conducted expedited sunset reviews of the *Orders* and, after the agencies determined that the *Orders* would likely lead to a continuation or recurrence of dumping and countervailable subsidies<sup>16</sup> and a continuation or recurrence of material injury to the domestic industry,<sup>17</sup> Commerce published a notice of continuation of the *Orders*.<sup>18</sup>

## B. Scope of the *Orders*

The scope of the *Orders* is as follows:

The scope of the orders covers certain on-the-road steel wheels, discs, and rims for tubeless tires, with a nominal rim diameter of 22.5 inches and 24.5 inches,

---

<sup>13</sup> *Id.*

<sup>14</sup> See Commerce Memorandum re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 22.5 – 24.5 Inches in Diameter from the People’s Republic of China - *Final Scope Ruling on the Antidumping and Countervailing Duty Orders on Certain Steel Wheels from the People’s Republic of China: Request for Scope Ruling for Asia Wheel Co., Ltd.* (Feb. 9, 2024) (ACCESS Barcode: 4506481-01) (“*Asia Wheel II Final Scope Ruling*”) at 4, appended at **Exhibit 5** hereto.

<sup>15</sup> *See id.* at 10-11.

<sup>16</sup> See *Certain Steel Wheels From the People’s Republic of China: Final Results of Expedited Sunset Review of the Antidumping Duty Order*, 89 Fed. Reg. 65,314 (Dep’t Commerce Aug. 9, 2024); see also *Certain Steel Wheels From the People’s Republic of China: Final Results of the Expedited First Sunset Review of the Countervailing Duty Order*, 89 Fed. Reg. 65,319 (Dep’t Commerce Aug. 9, 2024).

<sup>17</sup> See *Steel Wheels From China; Determinations*, 89 Fed. Reg. 88,061 (USITC Nov. 6, 2024); see also *Steel Wheels from China*, Inv. Nos. 701-TA-602 and 731-TA-1412 (Review), USITC Pub. 5557 (Oct. 2024) (“*Steel Wheels from China ITC Sunset Final*”), appended at **Exhibit 2** hereto.

<sup>18</sup> See *Certain Steel Wheels From the People’s Republic of China: Continuation of Antidumping Duty and Countervailing Duty Orders*, 89 Fed. Reg. 90,665 (Dep’t Commerce Nov. 18, 2024).

regardless of width. Certain on-the-road steel wheels with a nominal wheel diameter of 22.5 inches and 24.5 inches are generally for Class 6, 7, and 8 commercial vehicles (as classified by the Federal Highway Administration Gross Vehicle Weight Rating system), including tractors, semi-trailers, dump trucks, garbage trucks, concrete mixers, and buses, and are the current standard wheel diameters for such applications. The standard widths of certain on-the-road steel wheels are 7.5 inches, 8.25 inches, and 9.0 inches, but all certain on-the-road steel wheels, regardless of width, are covered by the scope. While 22.5 inches and 24.5 inches are standard wheel sizes used by Class 6, 7, and 8 commercial vehicles, the scope covers sizes that may be adopted in the future for Class 6, 7, and 8 commercial vehicles.

The scope includes certain on-the-road steel wheels with either a “hub-piloted” or “stud- piloted” mounting configuration, and includes rims and discs for such wheels, whether imported as an assembly or separately. The scope includes certain on the-road steel wheels, discs, and rims, of carbon and/or alloy steel composition, whether cladded or not cladded, whether finished or not finished, and whether coated or uncoated. All on-the-road wheels sold in the United States are subject to the requirements of the National Highway Traffic Safety Administration and bear markings, such as the “DOT” symbol, indicating compliance with applicable motor vehicle standards. See 49 CFR 571.120. The scope includes certain on-the-road steel wheels imported with or without the required markings. Certain on-the-road steel wheels imported as an assembly with a tire mounted on the wheel and/or with a valve stem attached are included. However, if the certain on-the-road steel wheel is imported as an assembly with a tire mounted on the wheel and/or with a valve stem attached, the certain on-the-road steel wheel is covered by the scope, but the tire and/or valve stem is not covered by the scope.

The scope includes rims and discs that have been further processed in a third country, including, but not limited to, the welding and painting of rims and discs from China to form a steel wheel, or any other processing that would not otherwise remove the merchandise from the scope of the proceeding if performed in China.

Excluded from the scope are:

- (1) Steel wheels for tube-type tires that require a removable side ring;
- (2) Aluminum wheels;
- (3) Wheels where steel represents less than fifty percent of the product by weight; and
- (4) Steel wheels that do not meet National Highway Traffic Safety Administration requirements, other than the rim marking requirements found in 49 CFR 571.120S5.2.

Imports of the subject merchandise are currently classified under the following Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 8708.70.4530, 8708.70.4560, 8708.70.6030, 8708.70.6060, and 8716.90.5059. Merchandise meeting the scope description may also enter under the following HTSUS subheadings: 4011.20.1015, 4011.20.5020, and 8708.99.4850. While HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the *Orders* is dispositive.<sup>19</sup>

## II. CHINESE PRODUCERS AND EXPORTERS ARE CIRCUMVENTING THE *ORDERS* THROUGH MINOR PROCESSING IN VIETNAM USING CHINESE STEEL TO PRODUCE FINISHED WHEELS

The evidence available to the Domestic Interested Parties suggests that, following the imposition of the *Orders*, Chinese producers shifted certain processing operations to manufacturing facilities in Vietnam, where Chinese steel is used to complete steel wheels for export to the United States in order to circumvent the AD/CVD duties imposed on Chinese-origin products.

Commerce previously found in its *Vietnam Assembly II* scope inquiry that the “steel wheels products and exports {from a Chinese producer’s Vietnamese subsidiary} are manufactured with rims and discs components produced in Vietnam using steel plates from China.”<sup>20</sup> While Commerce determined that this method was “analogous” to a production method it had previously found to be outside of the scope in *Asia Wheel II*,<sup>21</sup> this does not preclude Commerce from finding that Chinese producers are using third-country assembly and finishing processes in Vietnam to circumvent the orders on steel wheels from China. As the

---

<sup>19</sup> *Orders*, 84 Fed. Reg. at 24,099-24,100.

<sup>20</sup> Memorandum from Commerce, *Rescission of Scope Inquiry* re: Certain Steel Wheels (22.5 and 24.5 Inches in Diameter) from the People’s Republic of China (May 6, 2025) (ACCESS Barcode 4756557-01) (“*Vietnam Assembly II IDM*”) at 3, appended at **Exhibit 6** hereto.

<sup>21</sup> *Id.* To note, Commerce did not find that this was *excluded* from the orders. Indeed, the scope contains a number of explicit exclusions, none of which address wheels finished in a third country from Chinese plate.

Court of Appeals for the Federal Circuit has recognized, scope inquiries and circumvention inquiries are “separate proceedings and address separate issues” governed by different regulations.<sup>22</sup> For example, “merchandise that might otherwise fall *outside the literal scope of the order* may be included within the scope” pursuant to an affirmative finding of circumvention.<sup>23</sup>

**A. Vietnamese Producers/Exporters of Steel Wheels Are Affiliated with Chinese Wheel Producers**

During the original investigations, Commerce took into account the “potential circumvention concerns” raised by the fact that “the Chinese producers have some manufacturing capabilities in Thailand and Vietnam” and that “imports of steel wheels from Thailand and Vietnam have increased in recent months” following the initiation of the AD/CVD investigations into steel wheels from China, when determining to clarify the scope to address third-country assembly.<sup>24</sup> Following the imposition of the Orders, Chinese producers of steel wheels have indeed taken advantage of their existing manufacturing capabilities in third countries, including Vietnam, to finish steel wheels for export to the United States and avoid paying high AD/CVD duties.

In particular, evidence suggests that one of the Chinese steel wheel producers selected as a mandatory respondent in the original investigations, Sunrise, has shifted finishing of its wheels to its subsidiary in Vietnam, NCC Vietnam Co. Ltd. (“NCC Vietnam”). Evidence shows that

---

<sup>22</sup> *Target Corp. v. United States*, 609 F.3d 1352, 1362 (Fed. Cir. 2010) (“Although Commerce recognized that it previously made scope rulings finding certain mixed-wax candles outside the antidumping order’s scope, it did so using an analysis guided by section 351.225(k)(1), rather than 19 U.S.C. § 1677j(d)”).

<sup>23</sup> *Id.* (emphasis original).

<sup>24</sup> *Steel Wheels from China AD Inv* and accompanying Issues and Decision Memorandum (“IDM”) (ACCESS Barcode 3808577-02) at Comment 1.

NCC Vietnam began exporting some steel wheels to the United States in 2011, but those shipments had tapered off by 2014.<sup>25</sup> However, in October 2018, when Sunrise withdrew its cooperation in the original investigations, NCC Vietnam began to once again ship steel wheels to the United States.<sup>26</sup> NCC Vietnam's U.S. shipments increased rapidly from 315 metric tons in 2018 to over 21,000 metric tons in 2021.<sup>27</sup>

Additionally, evidence shows that Sunrise supplies its Vietnamese subsidiary NCC Vietnam with virtually all of the inputs needed to process and export steel wheels, including “{r}ound steel plate punched but not further processed for the manufacture of rims for steel wheel rims,” as well as other inputs such as welding wire, paint, and packaging materials, and even overhead items such as uniforms and machine parts.<sup>28</sup> Moreover, evidence also shows that Sunrise is building a second factory in Vietnam, under the name “Sunrise Wheel Vietnam Co., Ltd.” (“Sunrise Wheel Vietnam”).<sup>29</sup> Sunrise has brought in from China for that factory not only the production machinery to produce its wheels, but even the prefabricated structures to assemble the building to house that production.<sup>30</sup>

Essentially, the evidence shows that Sunrise has picked up some of the steps in its steel wheel operations in China and moved them to Vietnam in order to circumvent the orders on steel wheels from China.

---

<sup>25</sup> See data on NCC Vietnam Shipments to United States, attached as **Exhibit 7**.

<sup>26</sup> See *id.*

<sup>27</sup> See *id.*

<sup>28</sup> See NCC Vietnam Import Data, attached as **Exhibit 8**.

<sup>29</sup> Sunrise Wheel Vietnam Import Data, attached as **Exhibit 9**.

<sup>30</sup> *Id.*

## B. Import Patterns Have Shifted from China to Vietnam

In general, shifts in patterns of trade between the United States, China, and Vietnam following the original investigation and 2019 AD/CVD orders show that Chinese producers have shifted production of steel wheels to Vietnam for circumvention purposes. U.S. imports of steel wheels from China<sup>31</sup> have fallen by nearly half over the lifetime of the *Orders*, declining from more than \$487 million in 2018 to approximately \$280 million in 2024.<sup>32</sup> This is unsurprising in light of the fact that U.S. imports of in-scope steel wheels from China have been subject to significant cash deposit rates since the imposition of the *Orders*. At the culmination of the investigations, Commerce instructed CBP to begin collecting cash deposits at the rate of 231.01 percent pursuant to the AD order and at the rate of 457.10 percent pursuant to the CVD order.<sup>33</sup> Thus, Chinese steel wheel producers have had strong incentives to move their operations to Vietnam and other third countries and circumvent the AD/CVD duties.

At the same time, U.S. imports of steel wheels from Vietnam rose from just over \$7 million in 2018 to over \$76 million in 2024; and over \$90 in the first half of 2025 alone.<sup>34</sup> From 2018 (the year Commerce initiated the original investigations) to 2019 alone, U.S. imports from Vietnam exploded by nearly 500%, from the \$7 million level in 2018 to over \$35 million in 2019.<sup>35</sup> Rather than suggesting the development of a Vietnamese steel wheel industry, that

---

<sup>31</sup> As in-scope steel wheels may be imported in a number of HTS categories that also will contain other, non-subject wheels, the best data on U.S. imports remain unfortunately imprecise and will include significant volumes of other merchandise. *See Steel Wheels from China ITC Sunset Final* at I-14, included in **Exhibit 2** hereto. However, this data does demonstrate the trends that imports of in-scope wheels appear to have followed. *See id.* at 5, fn.12.

<sup>32</sup> *See U.S. Imports of Steel Wheels 2016-2025*, attached as **Exhibit 10** hereto.

<sup>33</sup> Commerce's Instructions to CBP in AD/CVD Investigations on Steel Wheels from China, appended at **Exhibit 11** hereto.

<sup>34</sup> *See U.S. Imports of Steel Wheels 2016-2025*, attached at **Exhibit 10**.

<sup>35</sup> *Id.*

immediate explosion demonstrates a direct shift in the final steps of production from China to Vietnam (if not direct transshipment of finished Chinese merchandise through Vietnam).

**C. Vietnamese Imports of Chinese HRS Have Increased Significantly Since the Imposition of the *Orders***

HRS is the primary raw material input in the production of steel wheels.<sup>36</sup> According to publicly available import data, Vietnamese imports of HRS from China have increased significantly since the imposition of the *Orders*. Specifically, imports of Chinese HRS into Vietnam jumped by 291 percent from 2017, the year before the AD/CVD investigations were initiated, to 2023, the most recent year for which data is available.<sup>37</sup> In comparison, Vietnamese imports of HRS from the rest of the world have increased by only about 12 percent during the same period.<sup>38</sup>

**III. LEGAL FRAMEWORK**

Congress enacted 19 U.S.C. § 1677j for the “{p}revention of circumvention of antidumping and countervailing duty orders.”<sup>39</sup> Pursuant to 19 U.S.C. § 1677j(b), Commerce may include merchandise completed or assembled in a third country in the scope of an AD/CVD order if the following “so-called mandatory factors”<sup>40</sup> are met:

- (A) the merchandise imported from a third country is the same class or kind as merchandise subject to an order;
- (B) before importation into the United States, the imported merchandise is completed or assembled in a third country from merchandise made in the country subject to the order;

---

<sup>36</sup> See *Steel Wheels from China*, Inv. Nos. 701-TA-602 and 731-TA-1412 (Preliminary), USITC Pub. 4785 (May 2018) (“*Steel Wheels from China Inv. Preliminary Determination*”) at 16, excerpt appended at **Exhibit 13** hereto.

<sup>37</sup> See Vietnam Imports of Steel Plate from the World, 2016-2023, attached at **Exhibit 12**.

<sup>38</sup> *Id.*

<sup>39</sup> 19 U.S.C. § 1677j (title).

<sup>40</sup> SAA at 893.

- (C) the process of assembly or completion in the third country is “minor or insignificant”;
- (D) the value of the merchandise produced in the country subject to the order “is a significant portion of the total value of the merchandise exported to the United States”; and
- (E) Commerce determines that action is appropriate to prevent evasion of the order.<sup>41</sup>

To determine whether the process of assembly or completion in the third country is “minor or insignificant,” Commerce must take into account the following factors:

- (A) the level of investment in the foreign country;
- (B) the level of research and development in the foreign country;
- (C) the nature of the production processes in the foreign country;
- (D) the extent of production facilities in the foreign country; and
- (E) whether the value of the processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States.<sup>42</sup>

No single factor is individually determinative of whether the process of completion or assembly in the third country is minor or insignificant. Instead, Commerce evaluates each of these five factors as they exist in the third country and makes a determination based on the totality of the circumstances of the particular circumvention inquiry.<sup>43</sup>

Finally, in determining whether to include merchandise completed in a third country within an order, the statute directs Commerce to consider factors such as:

- (A) the pattern of trade, including sourcing patterns;
- (B) whether the manufacturer or exporter of merchandise from the country subject to the order is affiliated with the company in the third country that uses that merchandise to assemble or complete the merchandise that is subsequently imported to the United States; and
- (C) whether the country subject to the order has increased exports of the merchandise used in the assembly or completion operations to the third country after Commerce initiated the investigation that resulted in the order.<sup>44</sup>

---

<sup>41</sup> 19 U.S.C. § 1677j(b)(1).

<sup>42</sup> *Id.* § 1677j(b)(2).

<sup>43</sup> See SAA at 893; see also, e.g., *Al Ghurair Iron & Steel LLC v. United States*, 65 F.4th 1351, 1358-1360 (Fed. Cir. 2023).

<sup>44</sup> 19 U.S.C. § 1677j(b)(3).

These factors are considerations that Commerce must take into account “before deciding to include imported parts within the scope of an antidumping or countervailing duty order,”<sup>45</sup> but there is no requirement that these factors be satisfactorily alleged in a circumvention inquiry request or even considered at all by Commerce in deciding whether to initiate a circumvention inquiry. Commerce’s regulations require a circumvention inquiry request to allege the existence of only “the elements *necessary* for a circumvention determination under section 781 of the Act,” meaning the “so-called mandatory factors” outlined in 19 U.S.C. § 1677j(b)(1).<sup>46</sup>

**IV. INFORMATION RELATING TO THE STATUTORY CRITERIA  
DEMONSTRATES THAT IMPORTS OF CERTAIN STEEL WHEELS FROM  
VIETNAM ARE CIRCUMVENTING THE CHINA STEEL WHEEL ORDERS**

**A. Steel Wheels Imported from Vietnam Are the Same Class or Kind of  
Merchandise as Imports Subject to the China Steel Wheel Orders (19 U.S.C.  
§ 1677j(b)(1)(A)(i) and (iii))**

The merchandise imported into the United States from Vietnam is steel wheels that are identical to the imports of steel wheels from China that are subject to the *Orders*. U.S. imports of steel wheels from Vietnam have entered under the same subheadings of the Harmonized Tariff Schedule of the United States (“HTSUS”) that are referenced in the scope of the *Orders*.<sup>47</sup>

Additionally, Commerce has held that wheels finished in a third country are the same class of kind of product as Chinese-origin steel wheels.<sup>48</sup> Commerce has explained that the class or kind of product is determined by the scope of the order in question: “{t}he merchandise subject to an investigation, *i.e.*, the class or kind of merchandise to be investigated, is described

---

<sup>45</sup> SAA at 894.

<sup>46</sup> 19 C.F.R. § 351.226(c)(1); *see also* SAA at 893.

<sup>47</sup> *See U.S. Imports of Steel Wheels 2016-2025*, attached at **Exhibit 10**.

<sup>48</sup> *See Asia Wheel I Preliminary Scope Ruling* at 17, attached at **Exhibit 3**.

in the scope.”<sup>49</sup> Here, the scope of the *Orders* specifically includes in the same covered class or kind of merchandise: “steel wheels, discs, and rims.”<sup>50</sup>

**B. Wheels Imported from Vietnam Are Completed or Assembled from Steel Manufactured in China (19 U.S.C. § 1677j(b)(1)(B))**

The primary material input in steel wheels is HRS, including steel plate, which is formed into wheel parts (rims and discs). Commerce has previously found that NCC Vietnam uses steel plates from China to produce rims and discs and assemble steel wheels in Vietnam for export to the United States.<sup>51</sup> Imports of HRS from China into Vietnam have risen tremendously since the imposition of the Orders, indicating a clear shift in sourcing and production patterns that align with circumvention behavior. Vietnamese imports of Chinese HRS have increased by 291 percent from 2017, the year before the AD/CVD investigations were initiated, to 2023, the most recent year for which data is available.<sup>52</sup> Imports from other countries, by contrast, increased by only 12 percent.<sup>53</sup> In other words, Vietnamese imports of HRS from China outpaced imports from other sources by a factor of nearly 25. This highly disproportionate growth in Vietnamese imports of Chinese HRS supports that Chinese wheel producers and their affiliates have redirected exports of key steel wheel inputs to Vietnam to avoid the *Orders*.

Further, in the *Vietnam Assembly II* scope ruling, Commerce confirmed that “NCC’s steel wheels products and exports are manufactured with rims and discs components produced in

---

<sup>49</sup> *Certain Crystalline Silicon Photovoltaic Products From Taiwan: Final Determination of Sales at Less Than Fair Value*, 79 Fed. Reg. 76,966 (Dep’t Commerce Dec. 23, 2014) and accompanying IDM (ACCESS Barcode: 3247465-02) at 19.

<sup>50</sup> *Orders*, 84 Fed. Reg. at 24,100.

<sup>51</sup> *Vietnam Assembly II IDM* at 3, included in **Exhibit 6**.

<sup>52</sup> See Vietnam Imports of Steel Plate from the World, 2016-2023, attached at **Exhibit 12**.

<sup>53</sup> *See id.*

Vietnam using steel plates from China{.}”<sup>54</sup> Commerce stated that NCC Vietnam’s production process is identical to that which Commerce also reviewed as being done in Thailand by other Chinese-affiliated producers using steel plates from China (the “Production Method B”).<sup>55</sup> Thus, producers across multiple countries, including Vietnam, have shifted steel wheel production from China but continue to rely on Chinese steel inputs to continue to export to the U.S. market.

**C. The Completion or Assembly of Steel Wheels in Vietnam Is “Minor or Insignificant” (19 U.S.C. § 1677j(b)(1)(C))**

Pursuant to 19 U.S.C. § 1677j(b)(1)(C), Commerce considers whether the completion or assembly that occurs in the other foreign country is “minor or insignificant.” The statute lists five factors that Commerce will take into account in considering whether the third-country processing is minor or insignificant: (1) the level of investment in the foreign country; (2) the level of research and development in the foreign country; (3) the nature of the production process in the foreign country; (4) the extent of production facilities in the foreign country; and (5) whether the value of the processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States. There is no requirement that each of these factors weigh in favor of a finding of minor assembly: instead, Commerce makes a determination based on the totality of the circumstances.<sup>56</sup> Based on an analysis of these factors, Commerce should determine that the process to complete steel wheels in Vietnam is “minor or insignificant” within the meaning of the statute, in comparison to the significant resources and complexity of the production of steel plate in China. Each of these five factors supports a determination of circumvention in light of the fact that Chinese-origin steel is transformed

---

<sup>54</sup> *Vietnam Assembly II IDM* at 3.

<sup>55</sup> *Id.* at 3 and fn.15.

<sup>56</sup> See SAA at 893; *see also, e.g., Al Ghurair*, 65 F.4th at 1358-1360.

upstream in preparation to make wheels designed, directed, and controlled by the Chinese producer and only supervised downstream processes such as forming, cutting, welding, and coating occur in Vietnam.

1. The Level of Investment for Wheel Completion in Vietnam Is Minimal (19 U.S.C. § 1677j(b)(2)(A))

The level of investment required to complete or assemble steel wheels in Vietnam is minimal compared to the investment needed to produce HRS in China. The finishing or assembly steps needed to turn HRS into wheels – such as roll forming, hole punching, welding, coating, and final assembly – are light manufacturing operations that require relatively modest capital. The capital needed to produce HRS in China is substantial because integrated steelmaking involves heavy infrastructure (blast furnaces, rolling mills, casting, finishing).

As Commerce has explained in prior circumvention inquiries, it “generally compare{s} total investment required … from the beginning of the production process in the country subject to an antidumping or countervailing duty order to the investment required … to finish the final product in a third country, rather than to compare the investments … required to perform the same finishing steps in each country.”<sup>57</sup> In this case, the beginning of the production process would start with the production of the Chinese-origin steel plate.

In its 2021 circumvention inquiry into welded oil country tubular goods (“OCTG”) from China finished in Brunei and the Philippines, Commerce found that “Chinese integrated steel facilities require high threshold levels of initial investment (ranging from \$250 million to over \$10 billion).”<sup>58</sup> This is consistent with other investments in steel production facilities, such as the

---

<sup>57</sup> *Oil Country Tubular Goods From the People's Republic of China: Final Affirmative Determinations of Circumvention*, Fed. Reg. 67,443 (Dep't Commerce Nov. 26, 2021) and accompanying IDM (ACCESS Barcode 4184168-02) (“OCTG from China – Brunei and the Philippines Circ. IDM”) at Comment 1.

<sup>58</sup> *Id.*

\$1 billion investment by Chinese steelmaker Baoshan Iron and Steel in a steel plant in Saudi Arabia announced in 2024 and the \$660 million investment by ArcelorMittal and China Oriental Group in a joint venture to build a hot-rolled electric steel production line in China.<sup>59</sup>

Public information about the level of investment made for the completion of wheels from steel plates in Vietnam is not directly available. However, in its examination of comparable operations by a Chinese steel wheel producer in Thailand, Commerce noted that the investment in a facility that only assembled wheels from Chinese steel inputs was “roughly one-fifth of the investment into its Chinese production plant.”<sup>60</sup> Commerce found that this did not represent substantial investment, and further noted that, rather than reflecting meaningful investment in Thailand as an independent manufacturing process, “the Thai investment is highly dependent on expertise of the Chinese affiliate.”<sup>61</sup> Information in that case showed the Chinese producer’s investment in Thailand to be capitalized with only 142 million Thai baht, or approximately \$4.3 million.<sup>62</sup> As NCC Vietnam’s operations have been recognized to follow the same pattern as those of Asia Wheel in Thailand,<sup>63</sup> a similar low level of investment in Vietnam is likely at a fraction of the investment required to produce the HRS in China.

Moreover, information on Sunrise’s website states that investments in its steel wheel production bases in China ranged from 150 million renminbi (“RMB”) in 2002 to 500 million RMB in 2010, or approximately \$21 million to \$70 million.<sup>64</sup> The likely level of investment in

---

<sup>59</sup> See GMK Center, *Baosteel to increase investment in rolled steel production in Saudi Arabia to \$1 billion* (July 26, 2024), appended at **Exhibit 14** hereto.

<sup>60</sup> *Asia Wheel I Preliminary Scope Ruling* at 19, appended at **Exhibit 3**.

<sup>61</sup> *Asia Wheel I Final Scope Ruling* at 24-25, appended at **Exhibit 4**.

<sup>62</sup> See webpage regarding Asia Wheel Co., Ltd. from the Jingu Group, appended at **Exhibit 15** hereto.

<sup>63</sup> *Vietnam Assembly II IDM* at 3, appended at **Exhibit 6**.

<sup>64</sup> See Sunrise webpages, appended at **Exhibit 16**.

an assembly and finishing plant in Vietnam is likely only a fraction of even that investment in China.

In Commerce's *Asia Wheel I* scope inquiry into steel wheels finished in Thailand from Chinese parts, Commerce also considered the fact that "the record reflects that the Thai investment is highly dependent on expertise of the Chinese affiliate" in making its finding that the Thai processing did not substantially transform the wheels such that they were not within the scope of the orders on steel wheels from China.<sup>65</sup> While the substantial transformation analysis applied for scope inquiries is distinct from the factors considered in a circumvention inquiry,<sup>66</sup> the available information demonstrates that NCC Vietnam is likewise "highly dependent" on its Chinese parent company, Sunrise, indicating that its level of investment in Vietnam is minimal.

Import data from [ ] shows that NCC Vietnam receives virtually every material input, including tools and machinery for wheel production and even workers' uniforms, from its Chinese parent company Sunrise.<sup>67</sup> Likewise, evidence indicates that Sunrise is building a second wheel assembly facility in Vietnam under the name Sunrise Wheel Vietnam.<sup>68</sup> As has been mentioned, Sunrise has brought in from China not only the production machinery and tools for that factory, but even has provided the prefabricated building from China.<sup>69</sup> The minimal investment in the Vietnamese operations continues, and these operations continue to be entirely dependent on the investments made in China.

---

<sup>65</sup> *Asia Wheel I Final Scope Ruling* at 25, appended at **Exhibit 4** hereto.

<sup>66</sup> See *Bell Supply*, 888 F.3d at 1230 ("Although the substantial transformation and circumvention inquiries are similar, they are not identical .... {E}ven where an article is substantially transformed, Commerce can still find that it is subject to an AD or CVD order after conducting a circumvention inquiry").

<sup>67</sup> See NCC Vietnam Import Data in **Exhibit 8**.

<sup>68</sup> See Sunrise Wheel Vietnam Import Data at **Exhibit 9**.

<sup>69</sup> See *id.*

2. The Level of Research and Development for Wheel Completion in Vietnam Is Minimal (19 U.S.C. § 1677j(b)(2)(B))

The level of research and development (“R&D”) for steel wheel completion or assembly in Vietnam is minimal compared to China, to the extent it exists in Vietnam at all. Chinese wheel producer Sunrise explains on its webpage that it “specialize{s} in R&D, manufacturing and distribution of steel/aluminum wheel and steel structure,” and refers to “R&D Technology” including “Producing-Educating-Researching Cooperation With Universities”, “Proprietary Intellectual Property Rights”, and “Laboratory Equipment.”<sup>70</sup> While NCC Vietnam may benefit from the research and development efforts of its parent company, there is no indication that any research and development is performed in Vietnam for the completion of steel wheels, which Sunrise describes on its website as only a “production base.”<sup>71</sup> Therefore, the evidence indicates that the level of research and development for wheel completion in Vietnam is likely to be minimal to the extent that any occurs in Vietnam at all.

As Commerce noted in the *Asia Wheel I* scope determination, the processing of steel plate in China into pre-cut inputs for specific steel wheels “functionally results in an already designed wheel{.}”<sup>72</sup> While the *Asia Wheel I* scope determination concerned a process that included the production of a least one wheel part in China (the rim or the disc), Commerce noted that the cutting of the steel plate for the other part of the wheel also resulted in a predetermined wheel,<sup>73</sup> as the cut plate in China will determine the precise wheel part that can be produced from that plate in a third country.

---

<sup>70</sup> See Sunrise webpages, appended at **Exhibit 16** hereto.

<sup>71</sup> *Id.*

<sup>72</sup> *Asia Wheel I Final Scope Ruling* at 22, appended at **Exhibit 4**.

<sup>73</sup> *Id.* (noting “the design and engineering steps; the cutting of steel sheet plates; and the production of a disc, which takes place in China”).

The wheels at issue in that inquiry were designed and first produced in China, and the complex engineering required to support U.S. Department of Transportation-compliant performance was developed for Chinese production lines.<sup>74</sup> Here, too, the evidence shows that NCC Vietnam receives its inputs, including pre-cut steel plate, from its Chinese parent,<sup>75</sup> so NCC Vietnam's production is already determined before the inputs leave China. NCC Vietnam is also dependent on its Chinese parent for the tooling and machinery that determine its production.<sup>76</sup> In the *Asia Wheel I* scope determination, Commerce considered the “initial design and engineering step in China to be important in assessing the processing which takes place {in a third country} and the relative sophistication of those steps performed in {that third country}.”<sup>77</sup> In this case, as well, the entire reliance of the Vietnamese operation on what it is provided by its Chinese parent indicates that the operations in Vietnam are only extensions of the Chinese operations, not legitimate third-country operations that develop and produce their own merchandise. That is the hallmark of minor or insignificant processing in a third country: the foreign site executes known steps without incurring the front-end R&D costs or even meaningful knowledge of the production steps that create the product's essential characteristics.

3. The Processing That Occurs in Vietnam Is Minor and Insignificant Compared to the Extensive and Complex Process in China (19 U.S.C. § 1677j(b)(2)(C))

In the original investigations on steel wheels from China, the Commission described the steel wheel manufacturing process as follows:

The manufacture of steel wheels begins with the production of the two components, discs and rims. For discs, coiled sheet is fed into a blanking press that stamps out a disc of steel and simultaneously punches a hole in the center.

---

<sup>74</sup> *Id.*

<sup>75</sup> See NCC Vietnam Import Data in **Exhibit 8**.

<sup>76</sup> *See id.*

<sup>77</sup> *Asia Wheel I Final Scope Ruling* at 21, appended at **Exhibit 4**.

This blank is then moved to a spinning machine that spins the disc on a mandrel and tooling is pressed into the spinning disc to bend the disc into a bowl shape. Next, the spun bowl is trimmed, and the centering hole, as well as bolt and hand holes are punched into the disc.

The rims are made from coiled steel that is first cut to width and length. The steel piece is bent into a circle and the ends are welded together. The rim then passes through five roll stands (i.e., a group of metal rollers to impart a particular shape to a workpiece), to flare the edges, shaping the profile of the rim for holding the tire, and expanding the width of the rim. Finally, a hole is punched in the rim for the valve stem.

The discs and rim them move to the assembly line where robots place the parts in a clamping press in which the disc is pressed into the rim. The wheel is then moved to an automated welding cell, where robots place the assembly under a fixed welding torch. The wheel is rotated under the torch to make a complete welding of the disc to the rim. The welds are then inspected and the wheels prepared for coating.

The steel wheels are then coated and painted to the appropriate colors. In this process, steel wheels are treated with a zinc phosphate treatment that prevents corrosion and serves as a base for sequent coatings. Next, an epoxy coat is applied using electrodeposition, commonly called an E-coat, to the wheels. The steel wheels are then given a powder coating to {add} additional protection and final color to the product. The powder coating is applied as a powder and then is baked in an oven to cure the finish. The powder coats are in effect the paint, and are typically colored white, gray, or black.<sup>78</sup>

Commerce has explained that it generally compares the production processes needed to finish a product in a third country to the production processes from the beginning of the production process in the subject country.<sup>79</sup> In this case, the production process in China would begin with the production of steel plate. This process is highly complex and capital-intensive, involving: (1) either melting raw materials such as iron ore, coke, and limestone in a blast furnace, or melting steel scraps in an electric arc furnace, to produce molten steel, (2) refining the molten steel to remove impurities in the metal and to customize specific grades of steel, and

---

<sup>78</sup> *Steel Wheels from China ITC Final*, USITC Pub. 4892 at I-13 – I-14, excerpted at **Exhibit 1**.

<sup>79</sup> See, e.g., *OCTG from China – Brunei and the Philippines Circ.* IDM at 10.

(3) hot-rolling semi-finished forms into hot-rolled steel. When the steelmaking process begins with raw materials, the first stage consists of

iron ore . . . smelted in a blast furnace using coke, usually supplemented with coal, natural gas, or fuel oil, to produce molten pig iron, which is drained into a large ladle and transported to an oxygen steelmaking furnace. The molten pig iron is poured into a steelmaking furnace, together with a lesser amount of steel scrap and flux materials such as burnt lime, burnt dolomite, and fluorspar. High-purity oxygen is injected into the furnace and reacts with dissolved carbon and other impurities in the charge materials, raising the temperature to that necessary for further processing. Molten steel is poured or “tapped” from the furnace to a ladle to be transported to a ladle metallurgy station and then to casting.<sup>80</sup>

When the steelmaking process begins with steel scrap and scrap substitutes,

{t}he charge materials are melted by electrical current passing through an arc between an electrode and the material in the furnace. Oxygen is used to burn off impurities, but at a fraction of the amounts used in oxygen steelmaking. After melting, the molten steel is tapped into a ladle for further processing.<sup>81</sup>

Whether the first stage utilizes the blast furnace or electric arc furnace method, the molten steel generally then undergoes

a secondary steelmaking stage, also called a ladle metallurgy station. Shifting the final refining stages to the ladle metallurgy station allows shorter cycles in the primary steelmaking vessel, effectively raising steelmaking capacity. Special ladle treatments include desulfurization and vacuum degassing, which improve steel cleanliness, formability, surface quality, chemistry, and strength. Steelmakers employ additional techniques to refine the product further into extra-clean or low-carbon steels. These refinements are needed to satisfy stringent surface or internal quality, and mechanical properties. Steelmakers may adjust the chemical content by adding alloying elements or by lowering the carbon content (decarburization), or adjusting the temperature of the steel for optimum casting. While carbon content may be reduced further by subsequent hydrogen annealing . . . the steel’s essential characteristics are established prior to the casting stage.<sup>82</sup>

---

<sup>80</sup> *Certain Hot-Rolled Steel Products from Australia, Japan, Korea, the Netherlands, Turkey, and the United Kingdom*, Inv. Nos. 70-TA-545-547 and 731-TA-1291-1297 (Preliminary), USITC Pub. 4570 (Oct. 2015) at I-19, excerpted at **Exhibit 17**.

<sup>81</sup> *Id.* at I-20.

<sup>82</sup> *Id.*

Finally, the molten steel is cast into a slab and hot-rolled into the final hot-rolled steel product,<sup>83</sup> which can be cut into the type of Chinese-origin steel plate used here. Essentially, each stage in the steel plate production process involves significant changes to the physical and chemical properties of the product, as raw materials are turned into iron and then into steel, as molten steel is refined and specialized for its intended end use, and finally as molten steel is cast into solid steel. Each of these stages requires expensive and specialized equipment, as discussed further in the following section.

In contrast, the public information NCC Vietnam provided about its production process for steel wheels in the *Vietnam Assembly II* scope inquiry demonstrates that the steps are far less complex than the steelmaking process.<sup>84</sup> Specifically, NCC Vietnam explained that “circular and rectangular steel plates” are the “starting materials” for the production of wheel discs and rims which are assembled into a finished wheel.<sup>85</sup> While NCC Vietnam describes the process of producing rims from rectangular steel plates as involving “many” steps, by its own description the production process consists of forming and welding steel plate into a cylinder shape, “flaring, shaping (three rounds by rolling), and expanding” the rim, and “punch{ing} a very small valve hole,” as well as cleaning and other preparatory steps throughout.<sup>86</sup> NCC Vietnam’s flow chart of its process for producing discs from circular steel plate identifies the key steps as “spinning” the plates, punching and drilling holes, and flatness and surface finishing, as well as cleaning

---

<sup>83</sup> *Id.* at I-20–I-21.

<sup>84</sup> See NCC Vietnam’s *Post-Initiation Comments on Accuride and Maxion Scope Ruling Application* (Aug. 20, 2024) in the *Vietnam Assembly II* scope inquiry (“*NCC Vietnam Post-Initiation Comments*”) at Exhibits 2A through 2D, attached as **Exhibit 18**.

<sup>85</sup> NCC Vietnam, *Response to Supplemental Questionnaire* (Dec. 9, 2024) in the *Vietnam Assembly II* scope inquiry (“*NCC Supplemental Response*”) at 3, attached as **Exhibit 19**.

<sup>86</sup> *Id.* at 24-25.

between steps.<sup>87</sup> These discs and rims are then assembled and welded together into a finished wheel.<sup>88</sup> These processing steps performed in Vietnam are minor and insignificant compared to the production of steel plate in China, which involves a fundamental change in the properties of input materials, because the most significant changes made to the Chinese-origin steel plate in Vietnam are to its shape (*i.e.*, forming and welding into cylindrical rim) and drilling or punching holes into the plate.

The cutting, forming, welding, and painting/coating operations in Vietnam are mechanical in nature and do not alter the metallurgical properties of the underlying steel. The Vietnamese production simply converts Chinese-origin inputs into a pre-determined final assembled wheel. Commerce should find that compared to the numerous, extensive, and complex steps required to produce the HRS exported from China to Vietnam for processing into steel wheels, as well as the extensive design and management in China, the processing operations in Vietnam are minor and insignificant.

Commerce has previously acknowledged that the processing another Chinese steel wheel producer shifted to its Thai operation was minor and insignificant, stating that the “the coiling, welding, planning, rolling, punching, assembling, and coating steps completed in Thailand do not meet the level of sophistication of the design and processing steps involved in producing both finished discs and steel sheet plates in China, but merely finish the process that began in China.”<sup>89</sup> Commerce noted that the complex part of the process, including the complex engineering, remains in China.<sup>90</sup> Commerce also noted that proprietary evidence on the record

---

<sup>87</sup> *NCC Vietnam Post-Initiation Comments* at Exhibit 2C, **Exhibit 18**.

<sup>88</sup> *Id.* at Exhibit 2D.

<sup>89</sup> See *Asia Wheel I Preliminary Scope Ruling* at 19, appended at **Exhibit 3** hereto.

<sup>90</sup> *Id.* at 18-19.

indicated that “{the Chinese manufacturer} maintains a substantial level of oversight over operations at the Thai plant” and the Thai subsidiary relied on its Chinese parent for basic information about the products it was finishing, such as the weight.<sup>91</sup>

NCC Vietnam has stated that its processes are “akin” and “identical” to those pursued in Thailand.<sup>92</sup> Moreover, as has been discussed, available evidence shows that NCC Vietnam is also highly dependent on its Chinese parent in nearly every way, receiving all types of inputs from the tooling it uses to the pre-cut steel plate it uses that tooling on, and acts not as an independent wheel producer but simply as an extension of the operation in China.

The circumstances present here are similar to those in the circumvention proceedings pertaining to the AD and CVD orders on standard steel welded wire mesh (“wire mesh”) from Mexico and the AD and CVD orders on OCTG from China. In the wire mesh from Mexico circumvention proceeding, Commerce explained that U.S. production began by loading low carbon steel (“LCS”) wire, straightening it, automatically feeding it in rows, placing perpendicular wire, welding, cutting to length, stacking or rolling, and packaging.<sup>93</sup> By contrast, Mexican production started with collecting/sorting scrap, melting and refining it, casting billets, rolling to wire rod, processing it into LCS wire, and then producing welded wire mesh.<sup>94</sup> Because U.S. operations only processed pre-made LCS wire into welded wire mesh – rather than also making LCS wire from wire rod and/or wire rod from basic inputs – Commerce found that

---

<sup>91</sup> *Id.* at 19-20.

<sup>92</sup> See *NCC Vietnam Post-Initiation Comments* at 3-4, included in **Exhibit 18**; *NCC Supplemental Response* at 15, included in **Exhibit 19**.

<sup>93</sup> See *Standard Steel Welded Wire Mesh from Mexico: Preliminary Affirmative Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 90 Fed. Reg. 44,635 (Dep’t Commerce Sept. 16, 2025) and accompanying decision memorandum (ACCESS Barcode: 4825197-02) at 11-12.

<sup>94</sup> *Id.*

the nature of U.S. production weighed in favor of deeming the U.S. assembly/completion minor or insignificant.<sup>95</sup> In an ongoing circumvention inquiry concerning the AD/CVD orders on OCTG from China, Commerce explained that the Thai producers being investigated did not produce steel billets and that their Thai operations primarily consisted of forming, heating, and threading to complete the OCTG.<sup>96</sup> In contrast, billet manufacturing in China involved three upstream, high-intensity stages that converted iron ore into semi-finished steel.<sup>97</sup> Because the Thai producers relied on Chinese-origin billets and performed only the downstream finishing steps in Thailand, Commerce found the Thai processing less complex and less significant than the Chinese billet production, supporting a finding that assembly or completion in Thailand was minor or insignificant.<sup>98</sup> In the instant proceeding, the available evidence shows that the processing in Vietnam is less complex and less significant than HRS production in China and less complex and less significant than the processes still performed by NCC Vietnam's Chinese parent.

4. The Facilities to Assemble Wheels in Vietnam Are Limited Compared to the Facilities in China (19 U.S.C. § 1677j(b)(2)(D))

Again, information about the level of investment in facilities to finish wheels in Vietnam is not publicly available. However, the evidence discussed above suggests that NCC Vietnam's facilities in Vietnam are limited compared to facilities needed to produce the input steel plate in

---

<sup>95</sup> *Id.*

<sup>96</sup> See *Oil Country Tubular Goods From the People's Republic of China: Preliminary Affirmative Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 90 Fed. Reg. 40,336 (Dep't Commerce Aug. 19, 2025) and accompanying decision memorandum (ACCESS Barcode: 4811021-02) ("OCTG from China Circumvention Preliminary Decision Memorandum") at 10-11.

<sup>97</sup> *Id.*

<sup>98</sup> *Id.* at 10.

China. The record shows that the steel wheel operations in Vietnam are limited to downstream processes such as cutting/forming, welding, hole-punching, and coating of wheels.<sup>99</sup> By contrast, the steel used in Vietnam is produced in China, where upstream production occurs at integrated facilities, reflecting a far more complex, capital-intensive process. Chinese steel manufacturer Baosteel lists the following equipment, among others, used at its various production facilities: hot- and cold-rolling mill sets, sintering machines, coke ovens, blast furnaces, electric furnaces, annealing and pickling machines, cutting machines, welding machines, and forging presses.<sup>100</sup> In contrast, the wheel production facilities in Vietnam are far less extensive because they perform fewer and far less complex operations, focusing on downstream forming, joining, and finishing rather than primary steelmaking and hot-rolling.

Additionally, NCC Vietnam's operations are also limited when compared to its parent company Sunrise's level of investment in full steel wheel production facilities in China, as discussed above. The Vietnam facilities are also limited as they remain dependent on steel inputs from Sunrise's Chinese facilities, including essentially all of the direct and indirect materials needed to produce steel wheels in Vietnam. Furthermore, as noted above, publicly available information indicates that the production facilities of NCC Vietnam consist of machinery and tooling provided by its Chinese parent. Taken together, the fact that NCC Vietnam's steel wheels operates with Chinese-supplied tooling and machinery underscores that its limited Vietnamese facilities merely extend Chinese production downstream, further confirming that Vietnam's capacity to process HRS into wheels is modest compared with China's integrated steelmaking and wheel production infrastructures.

---

<sup>99</sup> See, e.g., NCC Vietnam Post-Initiation Comments at Exhibits 2A through 2D, attached in **Exhibit 18**.

<sup>100</sup> See Baosteel 2016 Guidebook, appended at **Exhibit 14** hereto.

5. The Value of Processing Performed in Vietnam Represents a Small Proportion of the Value of the Steel Wheels Imported into the United States (19 U.S.C. § 1677j(b)(2)(E))

Commerce has explained that in analyzing the value of the processing performed in the third country, “Congress directed Commerce to ‘focus more on the nature of the production process and less on the differences between the value of the subject merchandise and the value for the parts and components imported into the processing country.’”<sup>101</sup> Congress has also “redirected Commerce’s focus away from a rigid numerical calculation of value-added towards a more qualitative focus on the nature of the production process” for this factor.<sup>102</sup>

A qualitative analysis of the steps undertaken to complete steel wheels in Vietnam from imported Chinese steel plate shows that the value of processing performed in Vietnam is minor and insignificant. As discussed above, the processing of steel plate into rims and discs for assembly into finished wheels in Vietnam involves relatively minor or insignificant production steps; the most significant changes to the input steel plate are to reshape it into a cylindrical rim and drill or punch holes into the input steel. In contrast, as discussed above, the process of producing hot-rolled steel, and by extension the Chinese-origin steel plate, involves multiple steps that convert the entire nature of the product – *e.g.*, from raw materials such as iron ore, coke, and limestone to iron, and from iron to steel – and purify and determine the specific grade of steel, which determines how the end product, a steel plate, can be used. Most of the value of the final steel wheel imported to the United States is therefore determined by the Chinese-origin steel plate input.

---

<sup>101</sup> *OCTG from China – Brunei and the Philippines Circ.* IDM at 12.

<sup>102</sup> *Id.*; *see also* SAA at 894.

As China is a non-market economy, a full quantitative analysis of the value of processing would require a comparison of the surrogate value of the Chinese steel plate input to the value of the final steel wheel imported into the United States. However, in the original investigations into steel wheels from China, the Commission noted that “{r}aw materials, in particular hot-rolled steel, account for a substantial portion of steel wheel production costs.”<sup>103</sup> The CEO of major Chinese steel wheel producer Jingu testified that for steel wheels, “70 percent of the {cost of the} products is raw materials.”<sup>104</sup> Chinese-origin steel plate is therefore likely the substantial portion of the value of the finished wheels exported from Vietnam to the United States.

Moreover, as also has been discussed above, information shows that the qualitative nature of the processing that occurs in Vietnam is – in comparison with the research and design that still occurs in China, the ongoing considerable inputs, and likely substantial management that must be provided from China for the Vietnam facilities to even operate – comparatively simple and unsophisticated.

**D. The Value of Steel Plate Manufactured in China Is a Significant Portion of the Total Value of the Steel Wheels Exported from Vietnam to the United States (19 U.S.C. § 1677j(b)(1)(D))**

As “{r}aw materials, in particular hot-rolled steel, account for a substantial portion of steel wheel production costs,”<sup>105</sup> as explained above, the steel plate produced in China accounts for a significant portion of the total value of the steel wheels made with Chinese-origin steel plate in Vietnam and exported to the United States. The Chinese steel already embodies the engineering and metallurgical characteristics that determine the wheel’s performance and price,

---

<sup>103</sup> *Steel Wheels from China Inv. Preliminary Determination* at V-I, appended at **Exhibit 13**.

<sup>104</sup> USITC, *Steel Wheels from China, Preliminary Hearing Transcript* (Apr. 17, 2018) at 176, excerpt appended at **Exhibit 20** hereto.

<sup>105</sup> *Steel Wheels from China Inv. Preliminary Determination* at V-I, appended at **Exhibit 13**.

while the downstream steps performed in Vietnam are mechanical finishing operations that add comparatively limited value. Even if some non-trivial processing occurs in Vietnam, those costs are incremental to, and fundamentally dependent on, the Chinese steel and earlier component-forming stages, confirming that the Chinese-origin steel represents a significant portion of the wheel's total value.

**E. Other Statutory Factors Weigh in Favor of Initiating an Inquiry and Finding Circumvention (19 U.S.C. § 1677j(b)(3))**

In determining whether to include merchandise assembled or completed in a third country in the orders on steel wheels from China, 19 U.S.C. § 1677j(b)(3) directs Commerce to consider three additional factors: (1) the pattern of trade, including sourcing patterns; (2) whether the manufacturer or exporter of the inputs is affiliated with the company that uses the input to assemble or complete merchandise in the foreign country that is subsequently imported into the United States; and (3) whether imports of the inputs into the foreign country have increased. As discussed below, these three statutory factors also support initiating an inquiry and finding circumvention.

1. Pattern of Trade (Including Sourcing Patterns) (19 U.S.C. § 1677j(b)(3)(A))

The U.S. AD/CVD orders on steel wheels from China went into place in 2019.<sup>106</sup> Global Trade Atlas (“GTA”) data shows that Vietnamese imports of steel plate from China increased between 2018 – the last year before the *Orders* were imposed – and 2019, and have continued increasing since then.<sup>107</sup> This coincides with a sharp increase in U.S. imports of steel wheels

---

<sup>106</sup> *Certain Steel Wheels From the People's Republic of China: Antidumping and Countervailing Duty Orders*, 84 Fed. Reg. 24,098 (Dep't Commerce May 24, 2019).

<sup>107</sup> Vietnam Imports of Steel Plate from the World, 2016-2023, attached at **Exhibit 12**. To note, for HS 732690, import quantities are available in kilograms from 2016 to 2021 but not available for 2022 and 2023, but import values show that total imports of steel plates have continued to increase in 2022 and 2023.

from Vietnam, which increased from an import value of approximately 7 million USD in 2018 to 35 million USD in 2019, and an even more significant decline in U.S. imports of steel wheels from China (from 487 million USD in 2018 to 260 million USD in 2019).<sup>108</sup>

Additionally, as has also been discussed above, evidence also shows that Sunrise is currently building or has recently finished a second factory in Vietnam, Sunrise Wheel Vietnam.<sup>109</sup> As this factory comes online, it will allow an even greater shift in trade patterns to Vietnam.

2. Whether Manufacturers of Steel Plate in China Are Affiliated with Companies that Complete Wheels in Vietnam (19 U.S.C. § 1677j(b)(3)(B))

As Commerce has recognized, “NCC Vietnam Co., Ltd., {is} a subsidiary of” “Chinese wheel producer, Xiamen Sunrise Group Co., Ltd.”<sup>110</sup> The import data for Vietnamese wheel producer NCC Vietnam shows that it obtains steel plate from its Chinese parent company Sunrise.<sup>111</sup> Indeed, as discussed, NCC Vietnam appears to obtain virtually all material inputs and production requirements from Sunrise, suggesting that Sunrise, a Chinese producer of steel wheels selected as a mandatory respondent in Commerce’s original investigation, simply picked up and moved as much of its production process as it could to Vietnam in order to avoid paying duties under the orders on steel wheels from China. Additionally, as has also been discussed, evidence suggests that another Sunrise affiliate, Sunrise Wheel Vietnam, has also been established in Vietnam to produce wheels and is likewise dependent on what it receives from Sunrise in China.<sup>112</sup>

---

<sup>108</sup> See U.S. Imports of Steel Wheels 2016-2025, attached as **Exhibit 10**.

<sup>109</sup> As demonstrated in the data in **Exhibit 9**.

<sup>110</sup> *Vietnam Assembly II IDM* at 2, included in **Exhibit 6**.

<sup>111</sup> See NCC Vietnam Import Data at **Exhibit 8**.

<sup>112</sup> See Sunrise Wheel Vietnam Import Data at **Exhibit 9**.

3. Exports of Steel from China to Vietnam Have Increased (19 U.S.C. § 1677j(b)(3)(C))

As noted above, exports of steel from China to Vietnam nearly tripled from the year before the initiation of the AD/CVD investigations on steel wheels from China.<sup>113</sup> This trend, combined with the fact that the Vietnamese producer/exporter accounting for the largest volume of U.S. imports of steel wheels from Vietnam is a Chinese subsidiary, demonstrates that Vietnamese producers of steel wheels are relying on low-priced Chinese HRS to produce steel wheels that are then exported to the United States.

**V. INFORMATION REQUESTED UNDER 19 C.F.R. § 351.226(c)**

**A. Detailed Description of the Merchandise Circumventing the Orders**

1. Physical characteristics

The products for which this circumvention inquiry is requested are certain on-the-road steel wheels, discs, and rims for tubeless tires, with a nominal rim diameter of 22.5 inches and 24.5 inches. Subject wheels, discs, and rims may be cladded or not cladded, finished or unfinished, and coated or uncoated.

There are two primary components of a steel wheel: the rim and the disc. All steel wheels serve the same primary function in that they are attached to vehicles to provide the means for vehicle movement. Steel wheels come in different sizes based on the type of vehicle, weight, and use. However, differences in size do not alter the essential function of the wheel.<sup>114</sup>

All steel wheels, rims, and discs subject to the scope of the *Orders* are included in this request. Subject wheels, discs, and rims may be cladded or not cladded, finished or unfinished, and coated or uncoated.

---

<sup>113</sup> See Vietnam Imports of Steel Plate from the World, 2016-2023, attached at **Exhibit 12**.

<sup>114</sup> See *Steel Wheels from China ITC Sunset Final* at I-7 – I-10, appended at **Exhibit 2** hereto.

## 2. Country Where the Product is Produced

The steel wheels, rims, and discs for which this circumvention inquiry is requested are produced in Vietnam using steel plate produced in China.

## 3. Tariff Classification

The steel wheels, rims, and discs for which this circumvention inquiry is requested are currently classified under HTSUS statistical subheadings 8708.70.4530, 8708.70.4560, 8708.70.6030, 8708.70.6060, 8716.90.5047, and 8716.90.5059.<sup>115</sup>

Imports of subject steel wheels, rims, discs may also enter under HTSUS statistical subheadings 4011.20.1015, 4011.20.5020, and 8708.99.4850.<sup>116</sup>

## 4. Uses

These wheels are typically used for Class 6, 7, and 8 commercial trucks and trailers, including semi-trucks and trailers, dump trucks, garbage trucks, and buses.<sup>117</sup> All steel wheels serve the same primary function in that they are attached to vehicles to provide the means for vehicle movement.

## 5. Visual Depiction of the product

Below is a visual depiction of a subject (a) steel wheel, (b) rim, and (c) disc:<sup>118</sup>

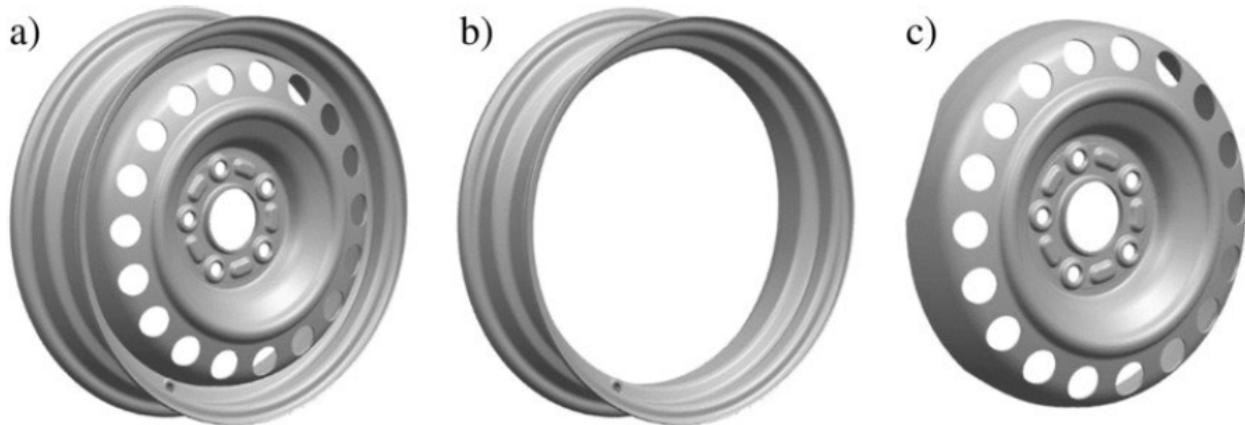
---

<sup>115</sup> See *id.* at I-6. HTS 8716.90.5045, which is listed in the scope of the *Orders*, was replaced in 2019 by three new HTS categories, including 8716.90.5047. *Id.*

<sup>116</sup> See *id.* at I-9.

<sup>117</sup> Steel Wheels from China Inv. Preliminary Determination at I-9 – I-10, appended at **Exhibit 13** hereto.

<sup>118</sup> Steel Wheels from China ITC Sunset Final at Figure I-1, I-8, appended at **Exhibit 2** hereto.



**6. Description of Parts, Materials, and the Production Process Employed in the Production of the Product**

The Commission has described the production process for subject steel wheels, rims, and discs as follows:

The manufacture of steel wheels begins with the production of the two components, discs and rims. For discs, coiled steel is fed into a blanking press that stamps out a disc of steel and simultaneously punches a hole in the center. This blank is then moved to a spinning machine that spins the disc on a mandrel, and tooling is pressed into the spinning disc to bend the disc into a bowl shape. Next, the spun bowl is trimmed, and the centering hole, as well as bolt and hand hold holes, are punched into the disc.

The rims are made from coiled steel that is first cut to width and length. The steel piece is bent into a circle, and the ends are welded together. The rim then passes through five roll stands (*i.e.*, a group of metal rollers to impart a particular shape to a workpiece) to flare the edges, shaping the profile of the rim for holding the tire and expanding the width of the rim. Finally, a hole is punched in the rim for the valve stem.

The discs and rims then move to the assembly line, where robots place the parts in a clamping press in which the disc is pressed into the rim. The wheel is then moved to an automated welding cell, where robots place the assembly under a fixed welding torch. The wheel is rotated under the torch to make a complete welding of the disc to the rim. The welds are then inspected and the wheels prepared for coating.

The wheel is then coated and painted to the appropriate colors. During this process, steel wheels are treated with a zinc phosphate treatment that prevents corrosion and serves as a base for sequent coatings. Next, an epoxy coat is applied using electrodeposition, commonly called an e-coat, to the wheels. The steel wheels are then given a powder coating for additional protection and final color to the product. The powder coating is applied as a powder and then is baked in an oven to cure the finish. The powder coats are, in effect, the paint, and are typically colored white, gray, or black. Steel wheels manufactured in China may be galvanized, rather than painted. Galvanizing involves hot-dipping the steel wheel in molten zinc. Importers of Chinese galvanized steel wheels state that galvanized wheels offer added corrosion protection. U.S. manufacturers do not galvanize steel wheels.

Steel wheels are typically manufactured as a stock product but may also be produced to order based on customer requirements for coatings, color, and carrying load requirements.<sup>119</sup>

## B. Concise Public Summary of Product Description

The merchandise at issue are certain on-the-road steel wheels, rims, and discs for tubeless tires, with a nominal rim diameter of 22.5 inches and 24.5 inches, as defined in the scope of the *Orders*, that have been completed or assembled in Vietnam from steel manufactured in China.

## C. Names and Addresses of the Producers, Exporters, and Importers of the Product

According to shipment manifest data from [ ],<sup>120</sup> the following companies account for the vast majority of shipments of steel wheels from Vietnam to the United States:

- **NCC Vietnam Co., Ltd.**  
Lot H10, Que Vo Industrial Zone,  
Bac Ninh, Vietnam<sup>121</sup>
- **Seojin Vietnam Co., Ltd.**  
Song Khê, Yên Dũng District,  
Bac Giang, Vietnam

---

<sup>119</sup> *Id.* at I-10 – I-11.

<sup>120</sup> See U.S. Shipments of Steel Wheels from Vietnam, attached as **Exhibit 21**.

<sup>121</sup> As noted above, Sunrise Wheel Vietnam appears to be establishing an additional wheel factory at Land Lot Cn 3.1 (cn3.1a), Bac Tien Phong Industrial Park, Quang Yen Township, Vietnam.

- **MPF (Vietnam) International Co., Ltd.**

Đ. NC, Tt, Bàu Bàng,  
Bình Dương, Vietnam

NCC Vietnam is affiliated with the following Chinese producer of steel wheels:

- **Xiamen Sunrise Group Co., Ltd.**

No.30 Xingbie Road Jimei District  
Xiamen City  
Fujian Province, Xiamen, 361022 China

The following companies account for the vast majority of U.S. imports of steel wheels

from Vietnam:

- **Sutong China Tire Resources Inc.**

4849 Cranswick Road  
Houston, TX 77040

- **Pspostar LLC**

2049 Coit Rd  
Plano, TX 75075

- **Axiom Worldwide Logistix Inc.**

4251 W John Carp  
Irving, TX 75063

- **Penn Strategic Imp. Inc.**

10201 Wayzata Boulevard, Suite 250  
Minnetonka, MN 55305

- **Loves Truck Solutions LLC**

10601 N Pennsylvania Ave  
Oklahoma City, OK 73120-4108

- **Unicorn Tire Corp.**

4660 Distripex Drive West  
Memphis, TN 38118

- **Marco Wheel Group LP**

1548 N Main St  
Joshua, TX 76058

#### **D. The Nature of the Alleged Circumvention Under Section 781 of the Act**

As discussed above, Chinese producers and exporters of steel wheels are circumventing the *Orders* on steel wheels from China by sending steel plate to Vietnam, where it is processed, assembled, and completed through a minor assembly process into 22.5-24.5 inch steel wheels that are shipped to the United States. As discussed above, available evidence shows this third-country processing is minor or insignificant within the meaning of 19 U.S.C. § 1677j(b).

#### **E. Whether the Inquiry Should be Initiated on a Country-Wide Basis**

We request that Commerce conduct its circumvention inquiry on a country-wide basis. Commerce has explained in past circumvention inquiries that it is appropriate and consistent with Commerce's statutory authority to conduct a country-wide inquiry where supported by the "general nature of the allegations" related to third-country finishing and important to avoid a situation where "absent a country-wide finding ... companies currently not relying on Chinese {inputs} could do so easily in the future."<sup>122</sup>

As noted above, evidence shows that another steel wheel manufacturer has been or is in the process of being established in Vietnam by the same Chinese steel wheel producer that operates NCC Vietnam.

#### **VI. REQUEST FOR RELIEF**

For the above reasons, Commerce should determine that imports of steel wheels completed in Vietnam using steel from China are circumventing the orders on certain steel

---

<sup>122</sup> *Certain Corrosion-Resistant Steel Products From the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty and Countervailing Duty Orders*, 83 Fed. Reg. 23,895 (Dep't Commerce May 23, 2018), and accompanying Issues and Decision Memorandum (ACCESS barcode 3708266-01) at 25; *see also, e.g., Certain Corrosion-Resistant Steel Products From the Republic of Korea: Affirmative Final Determinations of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 84 Fed. Reg. 70,948 (Dep't Commerce Dec. 26, 2019), and accompanying Issues and Decision Memorandum (ACCESS barcode 3920912-01) at 36-37.

wheels from China within the meaning of 19 U.S.C. § 1677j(b). Accordingly, Commerce should include such imports in the *Orders* and direct CBP that they be subject to the suspension of liquidation and cash deposit requirements established under the *Orders*. We also submit that the period for the inquiry should be January 1, 2019 through December 31, 2024 and the period of comparison be October 1, 2024 through September 31, 2025 (to capture a full year period).

It is important to note that Commerce may use circumvention proceedings to bring into the scope products that have previously been found to be outside of the scope unless they are explicitly excluded from the scope.<sup>123</sup> Here, the scope of the *Orders* excludes only four specific products: (1) steel wheels for tube-type tires that require a removable side ring; (2) aluminum wheels; (3) wheels where steel represents less than fifty percent of the product by weight; and (4) steel wheels that do not meet National Highway Traffic Safety Administration requirements.<sup>124</sup> While Commerce has determined that wheels produced in Vietnam are not within the literal coverage of the scope,<sup>125</sup> this does not pose a limitation Commerce's authority under 19 U.S.C. § 1677j to include this product within the scope of the *Orders* through a circumvention inquiry.<sup>126</sup> Indeed, the proper application of § 1677j requires first that the product be outside the

---

<sup>123</sup> See *Deacero S.A. De C.V. v. United States*, 817 F.3d 1332, 1338 (Fed. Cir. 2016) (“In order to effectively combat circumvention of antidumping duty orders, Commerce may determine that certain types of articles are within the scope of a duty order, even when the articles do not fall within the order’s literal scope.”); *Target Corp. v. United States*, 609 F.3d 1352, 1362 (Fed. Cir. 2010) (“Conventional scope inquiries are different from anticircumvention inquiries because they are separate proceedings and address separate issues...Although Commerce recognized that it previously made scope rulings finding certain mixed-wax candles outside the antidumping order’s scope, it did so using an analysis guided by section 351.225(k)(1), rather than 19 U.S.C. § 1677j(d).”) (internal citations omitted).

<sup>124</sup> *Orders*, 84 Fed. Reg. at 24,099-24,100.

<sup>125</sup> See *Vietnam Assembly II IDM* at 3, included in **Exhibit 6**.

<sup>126</sup> See, e.g., *Target Corp.*, 609 F.3d at 1362.

literal scope of the orders, just as is the case here.<sup>127</sup> Therefore, Commerce may include within the scope finished steel wheels completed in Vietnam from Chinese-origin steel.

#### **A. Date for Suspension of Liquidation Should Be Set as Date of Original Orders**

Pursuant to 19 C.F.R. § 351.226(l)(2)(iii)(A), Commerce may direct CBP to suspend liquidation and require cash deposit of estimated duties on unliquidated entries of products subject to a circumvention inquiry entered prior to the initiation of the circumvention inquiry.<sup>128</sup> In its 2021 *Federal Register* rulemaking notice, Commerce explained that “{i}n determining whether to suspend liquidation of entries preceding initiation, Commerce will consider its objectives ... (e.g., to promote the effectiveness and remedial purpose of AD/CVD orders; to provide the requisite relief to domestic industries; to deter parties from engaging in circumvention; and to encourage parties to maintain a reasonable awareness of their business activities) in light of the circumstances set forth on the administrative record.”<sup>129</sup> In particular, Commerce notes that “there is no right to circumvent the order with impunity until or unless a party gets caught in the circumvention scheme,” and that “Commerce must consider its objective to deter parties from engaging in the circumvention practices in the first instance in light of the facts surrounding an importer’s classification of an entry as not subject to AD/CVDs,” on a case-by-case basis.<sup>130</sup>

---

<sup>127</sup> *Deacero*, 817 F.3d at 1338.

<sup>128</sup> See 19 C.F.R. § 351.226(l)(2)(iii)(A) (“if the Secretary determines that it is appropriate to do so, the Secretary may direct U.S. Customs and Border Protection to begin the suspension of liquidation and require a cash deposit of estimated duties, at the applicable rate, for each unliquidated entry of the product not yet suspended, entered, or withdrawn from warehouse, for consumption prior to the date of publication of the notice of initiation of the inquiry”).

<sup>129</sup> *Regulations To Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 Fed. Reg. 52,300, 52,347 (Dep’t Commerce Sept. 20, 2021).

<sup>130</sup> *Id.* at 52,348.

In this case, the appropriate alternative date for the suspension of liquidation is the date of the original orders: May 24, 2019. As discussed above, Chinese steel wheels producers Sunrise and Jingu intentionally withdrew their cooperation during the course of the original AD/CVD investigations<sup>131</sup> and chose instead to move their operations abroad – to Vietnam and Thailand, respectively – in order to avoid whatever duties on steel wheels from China resulted from those investigations. Sunrise and Jingu demonstrate a repeat pattern of this type of abuse, as in the investigations into certain steel wheels 12 to 16.5 inches in diameter, or steel trailer wheels, which overlapped the investigations underlying the *Orders* here, Sunrise and Jingu were also selected as mandatory respondents but abruptly withdrew their participation.<sup>132</sup> The third-country subsidiaries of these Chinese wheel producers have then also been involved in proceedings before Commerce on steel trailer wheels to forestall the application of those orders to their wheels.<sup>133</sup>

The Chinese wheel producers were candid that shifting to third-country assembly would allow them to circumvent the *Orders*. One U.S. importer of steel trailer wheels from Jingu, TRAILSTAR LLC (“TRAILSTAR”), stated in a response to CBP in an EAPA investigation that “{a}fter the imposition of cost-prohibitive” AD/CVD duties, “Jingu informed TRAILSTAR that

---

<sup>131</sup> See *Certain Steel Wheels From the People's Republic of China: Preliminary Determination of Sales at Less-Than-Fair-Value*, 83 Fed. Reg. 54,568, 54,569 (Dep't Commerce Oct. 30, 2018); *Steel Wheels from China CVD Inv*, 84 Fed. Reg. at 11,745.

<sup>132</sup> See *Certain Steel Wheels 12 to 16.5 Inches in Diameter From the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value, and Final Affirmative Determination of Critical Circumstances*, 84 Fed. Reg. 32,707, 32,708 (Dep't Commerce Jul. 7, 2019).

<sup>133</sup> See, e.g., Memorandum from Commerce, *Final Scope Ruling: Asia Wheel's Steel Wheels Processed in Thailand (Asia Wheel)* (ACCESS Barcode 4364599-01) (Apr. 11, 2023; A-570-090, C-570-091); Memorandum from Commerce, *Rescission of Scope Inquiry re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 12 to 16.5 Inches in Diameter from the People's Republic of China* (ACCESS Barcode 4551508-01) (Apr. 30, 2024; A-570-090, C-570-091).

Asia Wheel could produce steel trailer wheels in Thailand” and “Jingu represented that products from Asia Wheel were products of Thailand not subject to ADD/CVD.”<sup>134</sup>

The intent by foreign producers to circumvent the *Orders* therefore clearly pre-dates the actual *Orders*. The frank admission of this plan by Chinese wheel producers is further exhibited by the patterns of trade and the import data specific to NCC Vietnam, discussed above, which are indicative of Chinese producers’ efforts to circumvent the *Orders* by moving assembly operations to Vietnam showing dramatic shifts between 2018 and 2019, when the *Orders* were actually imposed.<sup>135</sup> It is in the interest of Commerce’s objective to deter entities from engaging in such intentional circumvention for Commerce to direct CBP to retroactively suspend liquidation of currently unliquidated entries of steel wheels shipped from Vietnam, dating back to May 24, 2019.<sup>136</sup>

## VII. CONCLUSION

For the reasons above, Commerce should determine that imports of steel wheels completed in Vietnam using steel from China are circumventing the *Orders* within the meaning of Section 781(b) of the Act (19 U.S.C. § 1677j(b)). Accordingly, Commerce should include such imports in the China steel wheel *Orders* and direct that they be subject to the suspension of liquidation and cash deposit requirements established under the *Orders*.

\* \* \*

---

<sup>134</sup> *TRAILSTAR’s Response to CBP’s Request for Information*, EAPA Consol. Case 7459 (Sept. 18, 2020) at 2, included in **Exhibit 22** (excerpts from public version).

<sup>135</sup> See, e.g., NCC Vietnam Import Data, **Exhibit 8**; Vietnam Imports of Steel Plate from the World, 2016-2023, **Exhibit 12**.

<sup>136</sup> While, of course, many entries of steel wheels since 2019 have already been liquidated, directing CBP to use the date of the *Orders* for the retroactive suspension of liquidation will demonstrate the seriousness of engaging in such purposeful abuse of AD/CVD orders.

REQUEST FOR BUSINESS PROPRIETARY TREATMENT: Business proprietary treatment is requested for information contained in brackets on pages 18 and 35 and Exhibits 7-9 and 21 of this request, as this is proprietary information within the meaning of 19 C.F.R. § 351.105(c): business intelligence obtained through a subscription that is not available for public release and the release of which would cause substantial harm to the competitive position of the submitter and impair the ability of Commerce to obtain such information in the future. Domestic Interested Parties agree in principle to permit disclosure of the bracketed business proprietary information under an administrative protective order (“APO”), pursuant to 19 C.F.R. § 351.304(b), but reserve the right to comment on all APO applications prior to disclosure.

\* \* \*

Please contact the undersigned with any questions regarding this submission.

Respectfully submitted,

/s/ Nicholas J. Birch  
Roger B. Schagrin  
Nicholas J. Birch  
Alessandra A. Palazzolo  
SCHAGRIN ASSOCIATES  
900 Seventh Street, N.W.  
Suite 500  
Washington, DC 20001  
(202) 223-1700

*Counsel to Accuride Corporation and  
Maxion Wheels USA LLC*

Table of Exhibits

Exhibit	Description	BPI Treatment Requested?
1.	<i>Steel Wheels from China</i> , Inv. Nos. 701-TA-602 and 731-TA-1412 (Final), USITC Pub. 4892 (May 2019), <i>excerpts</i>	No
2.	<i>Steel Wheels from China</i> , Inv. Nos. 701-TA-602 and 731-TA-1412 (Review), USITC Pub. 5557 (Oct. 2024), <i>excerpts</i>	No
3.	Commerce Memorandum re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 22.5 – 24.5 Inches in Diameter from the People’s Republic of China - <i>Preliminary Scope Ruling: Asia Wheel’s Steel Wheels Processed in Thailand</i> (Dec. 13, 2022)	No
4.	Commerce Memorandum re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 22.5 – 24.5 Inches in Diameter from the People’s Republic of China - <i>Final Scope Ruling: Asia Wheel’s Steel Wheels Processed in Thailand</i> (Dec. 13, 2022)	No
5.	Commerce Memorandum re: Antidumping and Countervailing Duty Orders on Certain Steel Wheels 22.5 – 24.5 Inches in Diameter from the People’s Republic of China - <i>Final Scope Ruling on the Antidumping and Countervailing Duty Orders on Certain Steel Wheels from the People’s Republic of China: Request for Scope Ruling for Asia Wheel Co., Ltd.</i> (Feb. 9, 2024)	No
6.	Memorandum from Commerce, <i>Rescission of Scope Inquiry</i> re: Certain Steel Wheels (22.5 and 24.5 Inches in Diameter) from the People’s Republic of China (May 6, 2025)	No
7.	NCC Vietnam Shipments to United States	Yes
8.	NCC Vietnam Import Data	Yes
9.	Sunrise Wheel Vietnam Import Data	Yes
10.	U.S. Imports of Steel Wheels 2016-2025	No
11.	Commerce’s Instructions to U.S. Customs and Border Protection, Certain Steel Wheels from the People’s Republic of China (A-570-082/ C-570-083) (Dep’t Commerce June 6, 2019)	No
12.	Vietnam Imports of Steel Plate from the World, 2016-2023	No
13.	<i>Steel Wheels from China</i> , Inv. Nos. 701-TA-602 and 731-TA-1412 (Preliminary), USITC Pub. 4785 (May 2018)	No

Exhibit	Description	BPI Treatment Requested?
14.	<i>GMK Center, Baosteel to increase investment in rolled steel production in Saudi Arabia to \$1 billion (July 26, 2024),</i> <a href="https://gmk.center/en/news/baosteel-to-increase-investment-in-rolled-steel-production-in-saudi-arabia-to-1-billion/"><u>https://gmk.center/en/news/baosteel-to-increase-investment-in-rolled-steel-production-in-saudi-arabia-to-1-billion/</u></a>	No
15.	Asia Wheel Co. Ltd. website, <a href="https://www.jgwheel.com/en/company.php"><u>https://www.jgwheel.com/en/company.php</u></a>	No
16.	Webpages from Sunrise Group, <a href="http://www.sunrisewheel.com"><u>www.sunrisewheel.com</u></a>	No
17.	<i>Certain Hot-Rolled Steel Products from Australia, Japan, Korea, the Netherlands, Turkey, and the United Kingdom, Inv. Nos. 70-TA-545-547 and 731-TA-1291-1297 (Preliminary), USITC Pub. 4570 (Oct. 2015), excerpt</i>	No
18.	<i>NCC Vietnam, Post-Initiation Comments on Accuride and Maxion Scope Ruling Application (Aug. 20, 2024; Scope Inquiry – Vietnam Assembly II, A-570-082, C-570-083), excerpt from public version</i>	No
19.	<i>NCC Vietnam, Response to Supplemental Questionnaire (Aug. 20, 2024; Scope Inquiry – Vietnam Assembly II, A-570-082, C-570-083), excerpt from public version</i>	No
20.	USITC, Steel Wheels from China, <i>Preliminary Hearing Transcript</i> (Apr. 17, 2018)	No
21.	U.S. Shipments of Steel Wheels from Vietnam	Yes
22.	<i>TRAILSTAR's Response to CBP's Request for Information, EAPA Consol. Case 7459 (Sept. 18, 2020), excerpt from public version</i>	No

## COMPANY CERTIFICATION

I, Matt Freeman, General Counsel, currently employed by Accuride Corporation, certify that I prepared or otherwise supervised the preparation of Domestic Interested Parties' Request for Circumvention Inquiry (Vietnam), filed on November 24, 2025, pertaining to the antidumping and countervailing duty orders on *Certain Steel Wheels 22.5-24.5 Inches in Diameter from China* (A-570-082, C-570-083). I certify that the information contained in this submission is accurate and complete to the best of my knowledge. I am aware that the information contained in this submission may be subject to verification or corroboration (as appropriate) by the U.S. Department of Commerce ("Commerce"). I am also aware that U.S. law (including, but not limited to, 18 U.S.C. § 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that I am filing a copy of this signed certification with this submission to Commerce and that I will retain the original for a five year period commencing with the filing of this document. The original will be available for inspection by Commerce officials.

Signature:



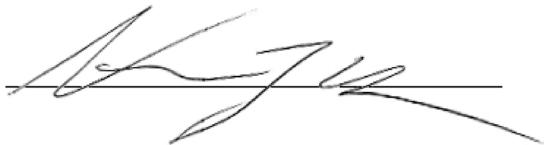
---

Date: November 24, 2025

## COUNSEL CERTIFICATION

I, Nicholas J. Birch, with Schagrin Associates, counsel to Accuride Corporation and Maxion Wheels USA LLC, certify that I prepared or otherwise supervised the preparation of Domestic Interested Parties' Request for Circumvention Inquiry (Vietnam), filed on November 24, 2025, pertaining to the antidumping and countervailing duty orders on *Certain Steel Wheels 22.5-24.5 Inches in Diameter from China* (A-570-082, C-570-083). In my capacity as counsel of this submission, I certify that the information contained in this submission is accurate and complete to the best of my knowledge. I am aware that the information contained in this submission may be subject to verification or corroboration (as appropriate) by the U.S. Department of Commerce ("Commerce"). I am also aware that U.S. law (including, but not limited to, 18 U.S.C. § 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that I am filing a copy of this signed certification with this submission to Commerce and that I will retain the original for a five year period commencing with the filing of this document. The original will be available for inspection by Commerce officials.

Signature:



Date: 11/24/2025

## **CERTIFICATE OF SERVICE**

**Steel Wheels From People Republic of China  
A-570-082, C-570-083  
Circumvention Inquiry (Vietnam)**

I, Zahra DeShaw, hereby certify that copies of the attached *public version document* were served on November 24, 2025, via ACCESS electronic service:

Jay C. Campbell  
**White & Case LLP**  
701 Thirteenth Street, NW  
Washington, DC 20005-3807

Jing Zhang  
**Mayer Brown, LLP**  
1999 K Street, NW  
Washington, DC 20006-1101

Jordan Charles Kahn  
**Grunfeld Desiderio Lebowitz  
Silverman Klestadt, LLP**  
1201 New York Avenue NW  
Ste 650  
Washington, DC 20005

/s/ Zahra DeShaw  
Zahra DeShaw, Paralegal  
SCHAGRIN ASSOCIATES