DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-128]

Mattresses from the People’s Republic of China: Countervailing Duty Order

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

SUMMARY: Based on affirmative final determinations by the Department of Commerce (Commerce) and the International Trade Commission (ITC), Commerce is issuing a countervailing duty (CVD) order on mattresses from the People’s Republic of China (China).

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

FOR FURTHER INFORMATION CONTACT: Theodore Pearson or Mary Kolberg, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-2631 or (202) 482-1785, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 25, 2021, Commerce published its affirmative final determination in the countervailing duty investigation of mattresses from China. On May 10, 2021, the ITC notified Commerce of its affirmative final determination that pursuant to sections 705(b)(1)(A)(i) and 705(d) of the Act, that an industry in the United States is materially injured by reason of subsidized imports of subject merchandise from China.

1 See Mattresses from the People’s Republic of China; Final Affirmative Countervailing Duty Determination, 86 FR 15910 (March 25, 2021) (Final Determination), and accompanying Issues and Decision Memorandum.

Scope of the Order

The products covered by this order are mattresses from China. For a complete description of the scope of this order, see the appendix to this notice.

Countervailing Duty Order

As stated above, on May 10, 2021, in accordance with section 705(d) of the Act, the ITC notified Commerce of its final determination that an industry in the United States is materially injured within the meaning of section 705(b)(1)(A)(i) of the Act by reason of subsidized imports of mattresses from China. Therefore, in accordance with section 705(c)(2) of the Act, Commerce is issuing this CVD order. Therefore, in accordance with section 706(a) of the Act, Commerce will direct U.S. Customs and Border Protection (CBP) to assess, upon further instruction by Commerce, countervailing duties for all relevant entries of mattresses from China which are entered, or withdrawn from warehouse, for consumption on or after September 11, 2020, the date of publication of the Preliminary Determination, but will not include entries occurring after the expiration of the provisional measures period and before the publication of the ITC’s final injury determination under section 705(b) of the Act, as further described in the “Provisional Measures” section of this notice.

Continuation of Suspension of Liquidation and Cash Deposits

Except as noted in the “Provisional Measures” section of this notice, in accordance with section 706(a)(1) of the Act, Commerce will instruct CBP to continue to suspend liquidation on all relevant entries of mattresses from China. These instructions suspending liquidation will remain in effect until further notice.

Commerce will also instruct CBP to require cash deposits equal to the net countervailable subsidy rates indicated in the table below. Accordingly, effective on the date of publication in

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3 See ITC Notification Letter.
4 See Mattresses from the People’s Republic of China: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination with Final Antidumping Duty Determination, 85 FR 56216 (September 11, 2020) (Preliminary Determination), and accompanying Preliminary Decision Memorandum.
the *Federal Register* of the notice of the ITC’s final affirmative injury determination, CBP must require, at the same time as importers would deposit estimated normal customs duties on subject merchandise, a cash deposit equal to the rates listed in the table below.⁵

<table>
<thead>
<tr>
<th>Company</th>
<th>Subsidy Rate (percent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kewei Furniture Co Ltd.</td>
<td>97.78</td>
</tr>
<tr>
<td>Zinus Xiamen</td>
<td>97.78</td>
</tr>
<tr>
<td>Ningbo Megafeat Bedding Co., Ltd./Megafeat Bedding Co Ltd.</td>
<td>97.78</td>
</tr>
<tr>
<td>Healthcare Co. Ltd.</td>
<td>97.78</td>
</tr>
<tr>
<td>All Others</td>
<td>97.78</td>
</tr>
</tbody>
</table>

**Provisional Measures**

Section 703(d) of the Act states that the suspension of liquidation pursuant to an affirmative preliminary determination may not remain in effect for more than four months. Commerce published the *Preliminary Determination* on September 11, 2020.⁶

The provisional measures period, beginning on the date of publication of the *Preliminary Determination*, ended on January 8, 2021. Therefore, in accordance with section 703(d) of the Act, Commerce will instruct CBP to terminate the suspension of liquidation and to liquidate, without regard to countervailing duties, unliquidated entries of mattresses from China entered, or withdrawn from warehouse, for consumption after January 8, 2021, the final day on which the provisional measures were in effect, until and through the day preceding the date of publication of the ITC’s final affirmative injury determination in the *Federal Register*. Suspension of liquidation and the collection of cash deposits will resume on the date of publication of the ITC’s final injury determination in the *Federal Register*.

**Notification to Interested Parties**

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⁵ See section 706(a)(3) of the Act.
⁶ See *Preliminary Determination*. 
This notice constitutes the CVD order with respect to mattresses from China pursuant to section 706(a) of the Act. Interested parties can find a list of CVD orders currently in effect at http://enforcement.trade.gov/stats/iastats1.html.

This order is issued and published in accordance with section 706(a) of the Act and 19 CFR 351.211(b).


Christian Marsh,
Acting Assistant Secretary
for Enforcement and Compliance.
Appendix

Scope of the Order

The products covered by this order are all types of youth and adult mattresses. The term “mattress” denotes an assembly of materials that at a minimum includes a “core,” which provides the main support system of the mattress, and may consist of innersprings, foam, other resilient filling, or a combination of these materials. Mattresses may also contain: (1) “upholstery,” the material between the core and the top panel of the ticking on a single-sided mattress; or between the core and the top and bottom panel of the ticking on a double-sided mattress; and/or (2) “ticking,” the outermost layer of fabric or other material (e.g., vinyl) that encloses the core and any upholstery, also known as a cover.

The scope of this order is restricted to only “adult mattresses” and “youth mattresses.” “Adult mattresses” are frequently described as “twin,” “extra-long twin,” “full,” “queen,” “king,” or “California king” mattresses. “Youth mattresses” are typically described as “crib,” “toddler,” or “youth” mattresses. All adult and youth mattresses are included regardless of size and size description.

The scope encompasses all types of “innerspring mattresses,” “non-innerspring mattresses,” and “hybrid mattresses.” “Innerspring mattresses” contain innersprings, a series of metal springs joined together in sizes that correspond to the dimensions of mattresses. Mattresses that contain innersprings are referred to as “innerspring mattresses” or “hybrid mattresses.” “Hybrid mattresses” contain two or more support systems as the core, such as layers of both memory foam and innerspring units.

“Non-innerspring mattresses” are those that do not contain any innerspring units. They are generally produced from foams (e.g., polyurethane, memory (viscoelastic), latex foam, gel-infused viscoelastic (gel foam), thermobonded polyester, polyethylene) or other resilient filling.

Mattresses covered by the scope of this order may be imported independently, as part of furniture or furniture mechanisms (e.g., convertible sofa bed mattresses, sofa bed mattresses imported with sofa bed mechanisms, corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, trundle bed mattresses, crib mattresses), or as part of a set in combination with a “mattress foundation.” “Mattress foundations” are any base or support for a mattress. Mattress foundations are commonly referred to as “foundations,” “boxsprings,” “platforms,” and/or “bases.” Bases can be static, foldable, or adjustable. Only the mattress is covered by the scope if imported as part of furniture, with furniture mechanisms, or as part of a set, in combination with a mattress foundation.

Excluded from the scope of this order are “futon” mattresses. A “futon” is a bi-fold frame made of wood, metal, or plastic material, or any combination thereof, that functions as both seating furniture (such as a couch, love seat, or sofa) and a bed. A “futon mattress” is a tufted mattress, where the top covering is secured to the bottom with thread that goes completely through the mattress from the top through to the bottom, and it does not contain innersprings or foam. A futon mattress is both the bed and seating surface for the futon.

Also excluded from the scope are airbeds (including inflatable mattresses) and waterbeds, which consist of air- or liquid-filled bladders as the core or main support system of the mattress.

Also excluded is certain multifunctional furniture that is convertible from seating to sleeping, regardless of filler material or components, where that filler material or components are
upholstered, integrated into the design and construction of, and inseparable from, the furniture framing, and the outermost layer of the multifunctional furniture converts into the sleeping surface. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofa beds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers” or a like description.

Also excluded from the scope of this order are any products covered by the existing antidumping duty orders on uncovered innerspring units from China or Vietnam. See Uncovered Innerspring Units from the People’s Republic of China: Notice of Antidumping Duty Order, 74 FR 7661 (February 19, 2009); Antidumping Duty Order: Uncovered Innerspring Units from the Socialist Republic of Vietnam, 73 FR 75391 (December 11, 2008).

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

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

The products subject to this order are currently properly classifiable under HTSUS subheadings: 9404.21.0010, 9404.21.0013, 9404.29.1005, 9404.29.1013, 9404.29.9085, and 9404.29.9087. Products subject to this order may also enter under HTSUS subheadings: 9404.21.0095, 9404.29.1095, 9404.29.9095, 9401.40.0000, and 9401.90.5081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this order is dispositive.

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