



DEPARTMENT OF COMMERCE

International Trade Administration

[A-549-841]

Mattresses from Thailand: Final Results and Rescission of the Antidumping Duty

Administrative Review; 2020-2022

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Saffron Living Co., Ltd. (Saffron) did not have a *bona fide* sale during the period of review (POR) November 3, 2020, through April 30, 2022. Therefore, we are rescinding this administrative review.

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

FOR FURTHER INFORMATION CONTACT: Paola Aleman Ordaz, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4031.

SUPPLEMENTARY INFORMATION:

Background

On June 6, 2023, Commerce published its preliminary results in the first administrative review of the antidumping duty order on mattresses from Thailand¹ in the *Federal Register* and invited interested parties to comment.² For a summary of the events that occurred since the publication of the *Preliminary Results*, see the Issues and Decision Memorandum.³ Commerce

¹ See *Mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, the Republic of Turkey, and the Socialist Republic of Vietnam: Antidumping Duty Orders and Amended Final Affirmative Antidumping Determination for Cambodia*, 86 FR 26460 (May 14, 2021) (*Order*).

² See *Mattresses from Thailand: Preliminary Results, Preliminary Intent To Rescind, in Part, and Partial Rescission of Antidumping Duty Administrative Review; 2020-2022*, 88 FR 37009 (June 6, 2023) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

³ See Memorandum, “Issues and Decision Memorandum for the Final Results of the Antidumping Duty

conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order

The merchandise subject to the *Order* are mattresses from Thailand. 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, 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this Order is dispositive. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by the parties in their case and rebuttal briefs, to which we responded in the Issues and Decision Memorandum, are listed in the appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Bona Fide Sales Analysis

In the *Preliminary Results*, Commerce found that the sole mandatory respondent Saffron did not have a *bona fide* sale of a mattress during the POR.⁴ Based on an analysis of the information on the administrative record, Commerce continues to find that Saffron did not have a *bona fide* sale during the POR. Commerce reached this conclusion based on its consideration of

Administrative Review of Mattresses from Thailand; 2020-2022," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ See *Preliminary Results*, 88 FR at 37010.

the totality of circumstances, including, but not limited to: (a) the atypical nature of both the price and quantity of the sale; (b) the expenses incurred arising from the transaction; (c) the profitability of the resold subject merchandise; and (d) the likelihood that the sale is atypical due to the business nature of the U.S. customer. Consequently, we are rescinding this administrative review.

Assessment Rates

Because Commerce is rescinding this administrative review, we have not calculated a dumping margin for Saffron. Saffron's entries will be liquidated at 37.48 percent, the company-specific rate established in the less than fair value (LTFV) investigation.⁵

Cash Deposit Requirements

Because we are rescinding this administrative review, Saffron remains subject to the antidumping duty rate for its merchandise entered (*i.e.* 37.48 percent), which is the company-specific rate established in the LTFV investigation.⁶ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties has occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order

This notice also serves as a final reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to

⁵ See *Mattresses from Thailand: Final Affirmative Determination of Sales at Less Than Fair Value*, 86 FR 15928, 15929 (March 25, 2021); and *Order*, 86 FR at 26462.

⁶ *Id.*

govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(3).

Dated: December 1, 2023.

Abdelali Elouaradia,
Deputy Assistant Secretary
for Enforcement and Compliance.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Issues
 - Comment 1: Whether Saffron Had a *Bona Fide* Sale During the POR
 - Comment 2: Whether Commerce Must Conduct Verification if it Reverses its Decision to Rescind the Administrative Review
 - Comment 3: Whether Commerce Should Apply Facts Available to Calculate Saffron's Dumping Margin if It Reverses Its Decision to Rescind the Administrative Review
 - Comment 4: Whether Commerce Should Apply the Transactions Disregarded and Major Input Rules if It Reverses Its Decision to Rescind the Administrative Review
- V. Recommendation

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