



DEPARTMENT OF COMMERCE

**International Trade Administration**

[A-560-836]

**Mattresses from Indonesia: Final Results of 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 PT Ecos Jaya Indonesia and PT Grantec Jaya Indonesia (collectively, Ecos/Grantec) and PT Zinus Global Indonesia (Zinus) made sales of subject merchandise in the United States at prices below normal value (NV) during the period of review (POR), November 3, 2020, through April 30, 2022. Commerce further determines that sales of subject merchandise made by the non-individually examined companies were at prices below NV.

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

**FOR FURTHER INFORMATION CONTACT:** Katherine Johnson or Brian Smith, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4929 or (202) 482-1766, respectively.

**SUPPLEMENTARY INFORMATION:**

Background

On June 6, 2023, Commerce published the *Preliminary Results* of this administrative review.<sup>1</sup> We invited interested parties to comment on the *Preliminary Results*. On September 15, 2023, Commerce extended the deadline for the final results of this administrative review until

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<sup>1</sup> See *Mattresses from Indonesia: Preliminary Results of Antidumping Duty Administrative Review; 2020-2022*, 88 FR 37027 (June 6, 2023) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

December 1, 2023.<sup>2</sup> For a summary of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>3</sup> Commerce conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

#### Scope of the Order<sup>4</sup>

The merchandise covered by this *Order* is mattresses from Indonesia. A full description of the scope of the *Order* is contained in the Issues and Decision Memorandum.

#### Analysis of Comments Received

We addressed all issues raised in the case and rebuttal briefs filed in this administrative review in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is included in Appendix I. 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 directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

#### Changes Since the *Preliminary Results*

Based on an analysis of the comments received and our findings at verification, we have made changes to the margin calculations in the *Preliminary Results* for both Ecos/Grantec and Zinus.<sup>5</sup>

#### Rate for Non-Examined Respondents

The statute and Commerce's regulations do not address the establishment of a weighted-

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<sup>2</sup> See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated September 15, 2023.

<sup>3</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the 2020-2022 Antidumping Duty Administrative Review: Mattresses from Indonesia," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>4</sup> See *Mattresses from Cambodia, Indonesia, Malaysia, Serbia, Thailand, 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*).

<sup>5</sup> See the Issues and Decision Memorandum.

average dumping margin to be determined for companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when determining the weighted-average dumping margin for companies which were not selected for individual examination in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely on the basis of facts available.

In this review, we calculated weighted-average dumping margins of 8.40 percent and 6.75 percent for Ecos/Grantec and Zinus, respectively. With two respondents under individual examination, Commerce normally calculates: (A) a weighted-average of the estimated dumping rates calculated for the examined respondents; (B) a simple average of the estimated dumping rates calculated for the examined respondents; and (C) a weighted-average of the estimated dumping rates calculated for the examined respondents using each company’s publicly-ranged U.S. sales values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rates closest to (A) as the most appropriate rate for all other producers and exporters.<sup>6</sup> As a result of this comparison, we assigned a dumping margin of 7.04 percent to the non-examined companies.<sup>7</sup>

Final Results of Review

We determine that the following weighted-average dumping margins exist for the POR:

<b>Exporter or Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
PT Ecos Jaya Indonesia, PT Grantec Jaya Indonesia	8.40
PT Zinus Global Indonesia	6.75
Non-Examined Companies	7.04

<sup>6</sup> See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Changed-Circumstances Review*, 75 FR 53661 (September 1, 2020).

<sup>7</sup> See Memorandum, “Calculation of the Cash Deposit Rate for Non-Selected Companies,” dated December 1, 2023.

<sup>8</sup> We are treating these companies as a single entity for purposes of this review. For a complete discussion, see Memorandum, “Affiliation and Collapsing of PT Ecos Jaya Indonesia and PT Grantec Jaya Indonesia,” dated December 8, 2022.

<sup>9</sup> See Appendix II for a list of these companies.

The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.<sup>10</sup>

### Disclosure

We intend to disclose the calculations performed for these final results of review to interested parties within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

### Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

Pursuant to 19 CFR 351.212(b)(1), because Ecos/Grantec and Zinus reported the entered value for their U.S. sales, we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of those sales. Where an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.<sup>11</sup>

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by Ecos/Grantec or Zinus for which the reviewed companies did not know that the merchandise they sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.<sup>12</sup>

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<sup>10</sup> See section 751(a)(2)(C) of the Act.

<sup>11</sup> See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101, 8102 (February 14, 2012).

<sup>12</sup> For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

For the companies that were not selected for individual review, we assigned an assessment rate based on the review-specific average rate, calculated as noted in the “Rate for Non-Examined Respondents” section, above.

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

#### Cash Deposit Requirements

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rates for the reviewed companies will be equal to the weighted-average dumping margin established in the final results of this review; (2) for producers or exporters not covered in this review but covered in a prior completed segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published in the most recently completed segment; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the producer is, then the cash deposit rate will be the rate established in the most recently completed segment for the producer of the merchandise; (4) the cash deposit rate for all other producers or exporters will continue to be 2.22 percent, the all-others rate established in the LTFV investigation in this proceeding.<sup>13</sup> 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

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<sup>13</sup> See *Order*.

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 occurred and the subsequent assessment of double antidumping duties.

#### Administrative Protective Order

This notice also serves as a reminder to parties subject to an 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 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 terms of an APO is a violation subject to sanction.

#### Notification to Interested Parties

We are issuing and publishing these final results of administrative review in accordance with sections 751(a) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: December 1, 2023.

**Abdelali Elouaradia,**  
*Deputy Assistant Secretary  
for Enforcement and Compliance.*

## Appendix I

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Changes Since the *Preliminary Results*
- V. Discussion of the Issues

#### **General**

Comment 1: Calculation of Constructed Value Profit, Selling Expense, and Constructed Export Price Profit Ratios

#### **Ecos/Grantec**

- Comment 2: Whether Commerce Should Use Facts Available When Applying the Transactions Disregarded Rule
- Comment 3: Whether Ecos/Grantec Failed to Report Sales and Cost Data for Subject Merchandise
- Comment 4: Treatment of Allowances

#### **Zinus**

- Comment 5: Whether Zinus' Reported Export Price Sales Should Be Considered As Constructed Export Price Sales
- Comment 6: Zinus KR's Indirect Selling Expenses
- Comment 7: Calculation of Zinus KR's General and Administrative Expenses
- Comment 8: Treatment of Zinus' Unpaid Balances
- Comment 9: Treatment of U.S. Sales of B Grade Mattresses
- Comment 10: Treatment of Zinus KR's Research and Development Expenses
- Comment 11: Appropriate Customer Code for Differential Pricing Analysis
- Comment 12: Treatment of Advertising Expenses
- Comment 13: Accounting for Scrap Offset
- Comment 14: Application of Exchange Rate to Zinus Indonesia's Costs
- Comment 15: Recalculation of Credit Expenses (CREDIT2U)

- VI. Recommendation

## Appendix II

### Companies Not Selected for Individual Examination

1. Bali Natural Latex
2. CV. Aumireta Anggun
3. CV. Lautan Rezeki
4. Duta Abadi Primantara, Pt
5. Ecos Jaya JL Pasir Awi
6. Mimpi
7. PT. Ateja Multi Industri
8. PT. Ateja Tritunggal
9. PT. Aurora World Cianjur
10. P.T. Barat Daya Gemilang
11. PT. CJ Logistics Indonesia
12. PT. Cahaya Buana Furindotama;
13. PT Celebes Putra Prima
14. PT Demak Putra Mandiri
15. PT. Dinamika Indonusa Prima
16. PT. Dunlopillo Indonesia
17. PT. Dynasti Indomegah
18. PT Graha Anom Jaya
19. PT Graha Seribusatujaya
20. PT Kline Total Logistics Indonesia
21. PT. Massindo International
22. PT. Ocean Centra Furnindo
23. PT. Quantum Tosan Internasional
24. PT. Romance Bedding & Furniture
25. PT. Royal Abadi Sejahtera
26. PT Rubberfoam Indonesia
27. PT Solo Murni Epte
28. PT. Transporindo Buana Kargotama
29. Sonder Canada Inc
30. Super Poly Industry PT

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